

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-020
September 2022

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Timothy A. Smith served as Superintendent of the Escambia County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Kevin Adams, Chair from 11-16-21, Vice Chair through 11-15-21	1
Paul H. Fetsko, Vice Chair from 11-16-21	2
Dr. Laura Dortch Edler	3
Patricia Hightower	4
William E. Slayton Jr., Chair through 11-15-21	5

The team leader was Debbie S. Jabaley, CPA, and the audit was supervised by Christy L. Johnson, CPA.

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

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

FLAuditor.gov

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

State of Florida Auditor General

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

ESCAMBIA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Escambia County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-172. Our operational audit disclosed the following:

Finding 1: Required background screenings were not always obtained for District and charter school employees.

Finding 2: Contrary to State Board of Education rules, the District did not always provide required youth mental health awareness and assistance instruction.

Finding 3: The District did not always accurately report to the Florida Department of Education instructional contact hours for adult general education classes.

Finding 4: The District did not comply with State law by posting on the District Web site graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the 2019-20 and 2020-21 fiscal years.

BACKGROUND

The Escambia 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 Escambia County. The governing body of the District is the Escambia County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2021-22 fiscal year, the District operated 50 elementary, middle, high, and specialized schools; sponsored 5 charter schools; and reported 38,879 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings

Pursuant to State law,¹ individuals who serve in an instructional or noninstructional capacity that requires direct contact with students must undergo a level 2 background screening² at least once every 5 years. State law³ also requires personnel who are hired or contracted to fill positions in any charter school to undergo a background screening by filing a complete set of fingerprints with the district school board for the school district in which the charter school is located. To promote compliance with the statutory

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 Section 1012.32(2)(b), Florida Statutes.

background screenings requirements, Board policies⁴ require all employees to undergo level 2 background screenings upon employment and require charter school applicants for instructional and non-instructional positions to be fingerprinted. However, the policies do not stipulate that screenings are required at least once every 5 years.

Although Board policies do not require background screenings at least once every 5 years, according to District personnel, the District Human Resource (HR) Department is responsible for ensuring that District and charter school employees obtain the statutorily required background screenings. The HR Department generates and reviews a monthly report of District and charter school employees whose screenings will expire within 60 days and then either resubmits the employees' fingerprints or notifies the employee that another screening is required.

As of May 2022, there were 6,981 District employees and 189 charter school employees required to undergo level 2 background screenings. To determine whether required background screenings were performed, we requested for examination District records supporting the screenings of 15 selected District employees and 5 selected charter school employees. We found that, as of May 18, 2022, screenings had not been performed within the past 5 years for:

- 7 District employees and were 2 months to almost 6 years (or an average of 3 years) late.
- 3 charter school employees and were 9 months to 2 years late.

In response to our inquiry, District personnel indicated that screenings for the 10 individuals were missed mainly because of personnel changes and because fingerprint information did not always transfer properly to the new system used to monitor the screenings. Subsequent to our inquiry, background screenings were completed for the 7 District employees and 2 of the 3 charter school employees and no unsuitable backgrounds were noted.

Absent effective policies and controls for monitoring and ensuring that required background screenings are obtained, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

Recommendation: Board policies should be revised consistent with State law to require applicable employees to undergo background screenings at least once every 5 years. The District should identify all employees who have not obtained the required background screenings; ensure screenings are promptly obtained and evaluated; and make decisions, as necessary, based on the evaluations. Also, the District should ensure that personnel hired or contracted to fill positions in Board-sponsored charter schools undergo the required background screenings.

Finding 2: Mental Health Awareness and Assistance Instruction

State Board of Education (SBE) rules⁵ require the District to annually provide to students in grades 6 through 12 a minimum of 5 hours of instruction related to youth mental health awareness and assistance, including suicide prevention and the impacts of substance abuse. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.⁶

⁴ Board Policy 2.04, *Recruitment and Selection of Personnel* and Board Policy 3.18, *Charter School Reporting*.

⁵ SBE Rule 6A-1.094124(4), Florida Administrative Code.

⁶ Section 1008.32(4), Florida Statutes.

During the 2021-22 school year, District personnel tracked student completion of the required instruction using a digital media instructional software program. To determine whether the District provided the required instruction, we requested District records supporting that instruction for students in 6 schools⁷ selected from the 26 District schools with students in grades 6 through 12. We found that, while 99 percent of the students in a selected high school and 91 percent of the students in a selected middle school received the required instruction, District records indicated that only 2,617 (53 percent)⁸ of the 4,975 students in the other 4 schools completed the required instruction. In response to our inquiry, District personnel indicated that absences due to the COVID-19 pandemic were the primary reason for the low completion percentage.

Without the required instruction, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing youth mental health awareness and assistance instruction, the District cannot demonstrate compliance with SBE rules. In addition, documented instruction enhances public awareness of District efforts to provide essential educational services.

Recommendation: The District should enhance procedures to ensure that students in grades 6 through 12 annually receive at least 5 hours of mental health awareness and assistance instruction.

Finding 3: Adult General Education

State law⁹ 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 Act¹⁰ proviso language required each school district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.¹¹ SBE rules¹² 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.

The District reported 25,946 instructional contact hours provided to 603 students enrolled in 162 adult general education classes during the Fall 2021 Semester. As part of our audit, we examined District records supporting 1,716 contact hours reported for 21 selected students enrolled in 30 adult general education classes and found that contact hours were over reported 440 hours for 4 students in 7 classes. Because of the exceptions noted, we expanded our procedures and discovered an additional 214 over-reported hours for 4 students¹³ enrolled in 11 other classes for the Fall 2021 Semester. According to District personnel, data input errors caused the over-reported hours.

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.

⁷ The six schools included 3 high schools, 2 middle schools, and the Virtual Academy.

⁸ Of the students at the 4 schools, 24, 59, 70, and 70 percent, respectively, completed the required instruction.

⁹ Section 1004.02(3), Florida Statutes.

¹⁰ Chapter 2021-36, Laws of Florida, Specific Appropriation 122.

¹¹ The FDOE's Technical Assistance Paper.

¹² SBE Rule 6A-10.0381(5), Florida Administrative Code.

¹³ One of the 4 students was part of the initial group of 21 students selected.

Recommendation: The District should enhance controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. In addition, the District should determine to what extent adult general education hours were misreported for the Fall 2021 Semester and contact the FDOE for proper resolution.

Finding 4: 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,¹⁴ the District must post on the District 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 students.
- 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.

At the time of our review in February 2022, the District had posted graphical representations for the 2016-17, 2017-18, and 2018-19 fiscal years. However, the District Web site lacked the graphical representations for the 2019-20 and 2020-21 fiscal years. In response to our inquiry, District personnel indicated that the graphical representations of fiscal trend information had not been updated due to an oversight.

Providing the required transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should comply with statutory transparency requirements by posting on the District Web site graphical representations of summary financial efficiency data and fiscal trend information for the 2019-20 and 2020-21 fiscal years for each public school within the District and for the District.

PRIOR AUDIT FOLLOW-UP

The District took corrective actions for findings included in our report No. 2020-172.

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

¹⁴ Section 1011.035(2), Florida Statutes.

information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2022 through July 2022 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. 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. 2020-172.
- 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 the selection and examination of transactions and records, as well as events and conditions, occurring during the 2021-22 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.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. From the population of 693 employees with access privileges to the District enterprise resource planning system finance and human resources applications, we examined selected access privileges for 30 employees to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. We examined the access privileges of the 152 individuals who had access to student's social security numbers to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Inquired whether the District made expenditures or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period.
- Examined documentation supporting the nonvoted capital outlay tax levy proceeds transfers totaling \$19.9 million during the period July 2020 through April 2022 to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, examined the District's 2021 cost of construction report for one construction project completed during the 2021 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- From the population of \$3.9 million total workforce education program funds expenditures for the audit period, selected expenditures totaling \$2.8 million and examined supporting documentation 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 268 industry certifications eligible for 2021-22 fiscal year performance funding, examined 32 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 1,930 reported contact hours for 24 selected students enrolled in 41 adult general education instructional classes from the population of 25,946 contact hours reported for 603 students enrolled in 162 adult general education instructional classes during the Fall 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 2021-22 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, for each public school within the District and for the District, the required graphical representations 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 FDOE.

- Evaluated the only employee contract with severance pay provisions to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- Reviewed Board-adopted salary schedules for instructional personnel and school administrators to determine whether a portion of the compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- From the population of teacher salary increase allocation payments totaling \$7.2 million for the audit period, examined District records supporting payments totaling \$14,400 to 30 instructional personnel to determine whether the District used the funds in compliance with Section 1011.62(16), Florida Statutes (2021). We also examined District records to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE.
- Examined District records for the period July 2021 through May 2022 for 20 District and charter school employees and 18 contractor workers selected from the population of 7,170 District and charter school employees and 3,403 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the period July 2021 through May 2022 to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- 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, and the investigation requirements of all reports for alleged misconduct to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6) and (7)(b)3., 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 in compliance with Sections 1006.07 and 1006.12, Florida Statutes, and Section 1011.62(13), Florida Statutes (2021).
- 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 Section 1012.584, Florida Statutes, Section 1011.62(14), Florida Statutes (2021), and SBE Rule 6A-1.094124, Florida Administrative Code.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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

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

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY
75 NORTH PACE BOULEVARD
PENSACOLA, FL 32505
PH (850)432-6121 FX (850)469-6379
<http://escambiaschools.org>
TIMOTHY A. SMITH, Ed.D., SUPERINTENDENT

September 16, 2022

Ms. Sherrill F. Norman, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Re: Preliminary and Tentative Audit Findings and Recommendations for the
Operational Audit of the Escambia County District School Board – Dated August
18, 2022

Dear Ms. Norman:

Enclosed is the District's response to the preliminary and tentative audit findings for the
operational audit of the Escambia County School District dated August 18, 2022.

We appreciate the opportunity to respond to these findings. Please contact me or my staff if you
require any further clarification or action on our part.

Sincerely,

A handwritten signature in blue ink that reads "Timothy A. Smith". The signature is written in a cursive style.

Dr. Timothy Smith
Superintendent

Affirmative action / equal opportunity employer

**ESCAMBIA COUNTY SCHOOL DISTRICT
RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS
DATED AUGUST 18, 2022**

Finding 1: Background Screenings

Escambia County School Board Policy will be updated to specifically address deficiencies related to timely resubmissions background screenings in adherence with Florida Statutes.

In response to the findings noted, Human Resources is currently working to refine processes for accurate and timely resubmissions and notifications to school district employees; to include school board sponsored charter schools, to undergo background screenings at least once every 5 years.

Finding 2: Mental Health Awareness and Assistance Instruction

The district uses Suite 360, an on-line curriculum to deliver the five hours of required mental health instruction. The course modules that make up this five hours of instruction are assigned to each student. Schools determine the day(s) and times that students will be instructed to complete the mental health modules and participate in discussions related to the content. All schools did this; however, four schools had lower than acceptable completion rates.

The district employs a teacher on special assignment who monitors the assignment of the course modules as well as the student completion rates. The district has put a comprehensive system of checks and balances in place that includes improved communication to school leaders regarding their completion rates. This will result in 100% compliance in the delivery of the required youth mental health awareness and assistance instruction in the future.

Finding 3: Adult General Education

During the 2021-22 school year, GSTC used a system where students were scheduled into three classes during two-hour time periods. For example, they were scheduled into ABE Language, Reading, and Math from 8AM-10AM. Because of the way this was set up in the master schedule, the daily hours auto populated 2 hours for each course. This resulted in total daily hours that populated a total of 6 hours for the three courses. School counselors were then required to go into schedule records and manually change the daily hours for each of the three courses to a value that totaled 2 hours; .66, .67, .67. The audit revealed that during the fall of 2021, we failed to correct the schedule records for 6 students. For the 2022-23 school year, GSTC personnel have made adjustments to our scheduling process to ensure that this will not happen again. Due to state guidelines, we now only have to test students and schedule ABE and GED students in Reading and Math classes. Therefore, we have set up our master schedule accordingly. Additionally, we have set up the master schedule to auto-populate the correct number of hours on the schedule record. This eliminates the potential human error associated with a manual change.

Affirmative action / equal opportunity employer

Finding 4: Fiscal Transparency

The District will comply with Section 1011.035(2) concerning web-site display of fiscal trend information and transparency for each of the various schools. The fiscal data will be provided for the 2019-20, 2020-21, and 2021-22 fiscal years and will update accordingly each year to maintain a three-year lookback. In addition to the school information, the District will display transparency data for district-level general administration and fund balance information for the General Fund.

End of Document

Affirmative action / equal opportunity employer