

**THE FLORIDA SCHOOL  
FOR THE DEAF AND THE BLIND**

Selected Administrative Activities  
and Prior Audit Follow-Up



Sherrill F. Norman, CPA  
Auditor General

## **Board of Trustees and President of the Florida School for the Deaf and the Blind**

During the period July 2020 through February 2022, Dr. Jeanne Glidden Prickett served as President of the Florida School for the Deaf and the Blind through July 31, 2020, Julia Mintzer served as Interim President from August 1, 2020, through October 29, 2020, and Tracie Snow served as President thereafter. The following individuals served as members of the Board of Trustees:

Owen B. McCaul, Chair  
Ralph V. "Terry" Hadley, III, Vice-Chair  
Christine M. Chapman  
Matthew Kramer  
June A. LeFors from 9-18-20<sup>a</sup>  
Pamela M. Siguler  
Dr. Thomas M. Zavelson

<sup>a</sup> Trustee position vacant 7-1-2020, through 9-17-2020.

The team leader was Daniel P. O'Donnell, CPA, and the audit was supervised by Dennis W. Gay, CPA.

Please address inquiries regarding this report to Joshua Barrett, CPA, Audit Manager, by e-mail at [joshuabarrett@aud.state.fl.us](mailto:joshuabarrett@aud.state.fl.us) or by telephone at (850) 412-2804.

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# THE FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

## Selected Administrative Activities and Prior Audit Follow-Up

### **SUMMARY**

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This operational audit of the Florida School for the Deaf and the Blind (School) focused on selected administrative activities and included a follow-up on the findings noted in our report No. 2021-020. Our audit disclosed the following:

**Finding 1:** As similarly noted in prior audit reports, most recently in our report No. 2021-020, School employees did not always timely achieve required American Sign Language (ASL) skill levels and School monitoring of employee compliance with ASL requirements needs enhancement.

**Finding 2:** School procedures for the appropriate preparation and support of the School's 5-year *Campus/Facilities Master Plan* and Legislative Budget Request for Public Education Capital Outlay funding continue to need enhancement.

**Finding 3:** School controls for obtaining construction permits and inspections need improvement.

### **BACKGROUND**

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Pursuant to State law,<sup>1</sup> the Florida School for the Deaf and the Blind (School) operates under the leadership and direction of a Board of Trustees (Board). The Board consists of seven members who are appointed by the Governor for a 4-year term, subject to confirmation by the Senate. The Board must include one blind person and one deaf person, and each member is required to have been a Florida resident for at least 10 years.

The Board exercises control of the School through a Board-appointed President, who serves as the chief executive officer and is responsible for the organization, operation, and management of the School and its programs. The School is a State-supported residential public school for hearing-impaired and visually impaired students in preschool through 12th grade and is funded through the Department of Education. The Legislature appropriates fixed capital outlay moneys to the School on an annual basis from the Public Education Capital Outlay and Debt Service Trust Fund.<sup>2</sup>

As of February 2022, over half the School's students participated in the School's boarding program and lived in campus dormitories during the week, while approximately 34 percent of the students were day-students from St. Augustine and surrounding areas. Students who participate in the boarding program are bused home on weekends and holidays.

The School had 777 employees and other personal services personnel as of February 2022 and, during the period July 2020 through February 2022, had a peak enrollment of 536 students. The Legislature appropriated to the School \$59.6 million, including \$2.7 million in Public Education Capital Outlay (PECO)

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<sup>1</sup> Section 1002.36(4), Florida Statutes.

<sup>2</sup> Article XII, Section 9(a)(2) of the State Constitution.

funds, for the 2021-22 fiscal year and \$59.1 million, including \$5.3 million in PECO funds, for the 2020-21 fiscal year.<sup>3</sup>

## ***FINDINGS AND RECOMMENDATIONS***

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### **Finding 1: Sign Language Proficiency**

School policies and procedures<sup>4</sup> specified that School management recognized the need and purpose for clear, consistent, and effective communication as (1) a foundation for the development of language skills in students served, (2) the basis for the development of interpersonal skills, and (3) critical to the sharing of information among the campus community because, for many members, the primary and most efficient mode of communication is American Sign Language (ASL). School policies and procedures also specified that employees were to possess the skills and knowledge needed to work effectively with all students and staff.

School employees who had not achieved their required ASL skill level at the time of initial employment were, with limited exceptions, required to participate in the Sign Language Proficiency Interview (SLPI): ASL assessment<sup>5</sup> within 60 days of employment. School employees with direct student contact were expected to achieve their ASL skill level within a year of hire or appointment or retake the SLPI: ASL assessment every year until the required ASL skill level was attained. Non-student contact School employees were expected to achieve their ASL skill level within 4 years and retake the SLPI: ASL assessment every 2 years until the required skill level was attained. The School provided optional ASL classes to School employees to help them achieve the required ASL skill level. School employees who signed a waiver indicating that they had “No Functional Skills” or “Novice” ASL skills were required to participate in School-supported ASL skill development activities, such as ASL classes.

According to School management, the School’s Interpreter Services Department was responsible for maintaining employee ASL proficiency documentation, preparing periodic reports of employee achievement of required ASL skill levels, and determining whether employees complied with applicable requirements. The information was provided to employee supervisors who were responsible for monitoring compliance and holding employees accountable for not meeting ASL skill level standards.

As of March 2022, the School had 355 employees who were required to have ASL skills. Our evaluation of the School’s ASL program and examination of ASL program documentation for the 355 employees disclosed that 223 of the employees had achieved their required ASL skill level and another 19 were new hires awaiting their assessment results. However:

- 58 employees, including 25 teachers, instructional assistants, specialists, or boarding staff with direct student contact, had not met their required ASL skill level and had not taken or timely retaken the SLPI: ASL assessment, although 1 month to over 12 years had elapsed beyond the

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<sup>3</sup> Chapters 2021-036 and 2020-111, Laws of Florida.

<sup>4</sup> School Operational Policy and Procedure 1.24, *FSDB American Sign Language Program*.

<sup>5</sup> The SLPI: ASL Assessment involves one-to-one conversation in sign language between interviewer and candidate. The interview is video recorded and rated by trained SLPI ASL team members.

time frame to take or retake the assessment. Additionally, 40 of the 58 employees did not attend classes to improve their ASL skills during the period August 24, 2021, through March 10, 2022.

- While 14 employees, including a specialist and 2 boarding staff with direct student contact, continued to timely take the SLPI: ASL assessment, 9 months to over 11 years had elapsed beyond the time frame for achieving their ASL skill level and 7 of the 14 employees did not attend ASL classes during the period August 24, 2021, through March 10, 2022.
- 20 of the 25 employees who signed a waiver that they had “No Functional Skills” or “Novice” ASL skills did not attend required School-supported ASL skill development activities, including ASL classes, during the period August 24, 2021, through March 10, 2022.
- The School was unable to provide documentation, such as ASL class rosters, evidencing that any of the 113 School employees who had not met their required ASL skill level attended ASL classes during the period July 1, 2020, through August 23, 2021.

According to School management, employee supervisors were responsible for monitoring employee compliance with training requirements, including compliance with SLPI and ASL requirements. However, the School had not implemented procedures to ensure that supervisory personnel addressed noncompliance or enforced SLPI and ASL requirements. To assess the effectiveness of School monitoring activities, we examined monitoring records for 48 noninstructional employees who had not met their ASL skill level as of March 2022 and noted that supervisor monitoring incorrectly evaluated 45 of the noninstructional employees as 100 percent compliant with School training requirements, including SLPI and ASL requirements. Additionally, for instructional personnel, School management indicated that supervisory personnel were responsible for monitoring communications between students and employees and rating employee communication as either highly effective, effective, needs improvement, or unsatisfactory. We evaluated monitoring records for seven teachers who did not meet their ASL skill level as of March 2022 and found that, while monitoring records indicated that three of the teachers were rated as highly effective when communicating with students, monitoring records did not evaluate the teachers’ compliance with SLPI and ASL requirements.

Without effective monitoring of employee compliance with SLPI and ASL requirements and procedures to address noncompliance, there is an increased risk that employees may not effectively communicate information to all members of the School community. A similar finding has been noted in prior audit reports, most recently in our report No. 2021-020 (Finding 2).

**Recommendation:** We recommend that School management enhance policies and procedures to require employee participation in School-supported ASL skill development activities, including ASL classes, in all instances when required ASL skill levels are not achieved within established time frames. Additionally, we recommend that School management establish procedures for supervisory personnel to address employee noncompliance and enforce SLPI and ASL requirements.

## **Finding 2: Legislative Budget Requests and Facilities Master Plan**

Pursuant to State law,<sup>6</sup> the School is to prepare and submit legislative budget requests (LBRs) for operations and fixed capital outlay to the Department of Education (DOE) for review and approval. The DOE is to analyze the amount requested for fixed capital outlay to determine whether the request is

<sup>6</sup> Section 1002.36(4)(f)1., Florida Statutes.

consistent with the School's campus master plan, educational plant survey, and facilities master plan. State law<sup>7</sup> also requires the School to develop a plan that lists the School's facility needs in order of priority and includes a 5-year schedule of preventative maintenance, improvement, or additions to, or replacement of, existing facilities on a project-by-project basis.

The School's *Campus/Facilities Master Plan (Plan)* served as the primary supporting document for the School's facility needs for capital projects, maintenance, and related items. As summarized in Table 1, the School submitted to the DOE a 5-year *Plan* to expend approximately \$43.8 million for fixed capital outlay needs identified for the 2021-22 through 2025-26 fiscal years.

**Table 1**  
**Fixed Capital Outlay Needs Identified in 2021-22 Through 2025-26 Fiscal Year *Plan***

	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Capital Projects	\$ -	\$ 9,139,490	\$ 4,057,980	\$3,271,897	\$ 4,408,489	\$20,877,856
Site and Infrastructure Improvements	583,136	150,000	855,000	175,000	2,200,000	3,963,136
Major Maintenance Projects	787,500	330,750	3,164,888	364,352	382,885	5,030,375
Minor Maintenance Projects	2,275,836	2,714,595	2,850,325	2,992,841	3,142,483	13,976,080
<b>Total Capital and Maintenance Needs</b>	<b>\$3,646,472</b>	<b>\$12,334,835</b>	<b>\$10,928,193</b>	<b>\$6,804,090</b>	<b>\$10,133,857</b>	<b>\$43,847,447</b>

Source: School's 2021-22 through 2025-26 fiscal year *Plan*.

Consistent with the *Plan*, the School's 2022-23 fiscal year LBR projected fixed capital outlay funding needs totaling \$12.3 million. However, our examination of the School's 2022-23 fiscal year LBR and *Plan* records disclosed that documentation was not always available to support amounts requested for projects and certain maintenance funding needs were not identified on a project-by-project basis. Specifically, we noted that:

- The 2022-23 fiscal year LBR and the *Plan* projected a capital projects funding need of \$5.6 million for the Gregg Hall demolition and new construction<sup>8</sup> and \$3.5 million for the Kramer Hall renovation. However, although we requested, documentation was not available to evidence that the amounts requested for the projects were supported by engineering studies, detailed cost estimates, or other documentation. In addition, the School could not provide documentation evidencing the basis for the \$150,000 in minor maintenance project funds requested in the LBR for low voltage cabling and AV consultation. In response to our audit inquiry, School management indicated that the costs for the projects were based on estimates by the previous facilities director and support for the estimates could not be located.
- The *Plan* projected funding needs totaling \$13,976,080 for minor maintenance projects for the 2021-22 through 2025-26 fiscal years. As shown in Table 1, the *Plan* indicated funding needs of \$2,275,836 for the 2021-22 fiscal year and projected subsequent requests through the 2025-26 fiscal year by factoring increases of 19 percent for the 2022-23 fiscal year (due to increased construction costs) and 5 percent for each succeeding fiscal year. However, contrary to State law, the *Plan* did not identify the minor maintenance projects planned for the 5-year period on a project-by-project basis.

According to School management, the School intended for the projects and funding needs identified in the *Plan* to be consistent with the educational plant survey. Notwithstanding, School records should

<sup>7</sup> Section 216.0158, Florida Statutes.

<sup>8</sup> The project was included for the 2022-23 fiscal year in the *Plan* and LBR as it was not funded for the 2021-22 fiscal year.

support the capital projects funding needs noted in the *Plan* and the LBR and the *Plan* should identify, on a project-by-project basis, the projected funding needs for all projects, including minor maintenance projects. Absent properly supported *Plans* and LBRs, and *Plans* that specifically identify all projects, the School cannot demonstrate compliance with State law and there is an increased risk that the School's PECO funding requests and related appropriations will not correspond with actual anticipated needs. A similar finding was noted in prior audit reports, most recently in our report No. 2021-020 (Finding 5).

**Recommendation:** We again recommend that School management strengthen procedures for preparing *Plans* and LBRs to ensure that reported capital project and minor maintenance funding needs are supported by adequate records. Additionally, we recommend that School management identify minor maintenance funding needs in *Plans* on a project-by-project basis in accordance with State law.

### Finding 3: Construction Permits and Inspections

Pursuant to State law,<sup>9</sup> the School may contract for the construction of new facilities or for additions, remodeling, renovation, maintenance, or repairs to existing facilities using methods such as competitive bids or the selection of a design-build firm or a construction management entity. State law<sup>10</sup> establishes the Florida Building Code<sup>11</sup> (FBC) which contains or incorporates by reference all laws and rules that pertain to and govern the design, construction, erection, alteration, modification, repair, and demolition of public and private buildings, structures, and facilities. The FBC specifies that any owner or authorized representative who intends to erect, install, enlarge, alter, repair, remove, convert, or replace any required impact-resistant coverings, electrical, gas, mechanical or plumbing system, the installation of which is regulated by the FBC, is to first make application to the building official and obtain the required permit. The FBC states<sup>12</sup> that all construction work for which a permit is required is subject to inspection by the building official. To ensure compliance with the FBC, the School utilizes the University of Florida (UF) Building Code Enforcement Program for permitting and inspecting School construction projects.

To provide clear and concise guidance and a summary of applicable laws and rules for the purchase of goods and services and contracting for maintenance, repair, remodeling, renovation, and construction services, the School established the *Purchasing Policies and Procedures Manual (Manual)*. In March 2021, the School executed a contract totaling \$1,080,490 to upgrade the School's chilled water systems and cooling towers. The upgrades were completed in June 2021 and the final invoice was approved and paid in July 2021. Our audit found that the School did not ensure that the contractor obtained any required permits for, or enforcing agency inspections of, the work performed. Additionally, our review of the *Manual* found that it did not include guidance on obtaining required permits or enforcing agency inspections of construction work performed.

In response to our audit inquiry, School management indicated that the contractor did not obtain any permits as the contractor believed that the scope of work did not require permits and that, as of July 2022, an enforcing agency inspection of the work had not been requested or obtained. However, although we

<sup>9</sup> Section 1013.45(1), Florida Statutes.

<sup>10</sup> Section 553.73(1)(a), Florida Statutes.

<sup>11</sup> Section 105, Chapter 1 of the 2014 Florida Building Code, 5<sup>th</sup> edition.

<sup>12</sup> Section 110, Florida Building Code.

requested, the School was unable to provide documentation, such as communications with the UF Building Code Enforcement Program, supporting the contractor's conclusion that a permit for the project was not required. Subsequent to our audit inquiry, the School contacted the UF Building Code Enforcement Program to review the project. In August 2022, the School had the project inspected and, although no deficiencies were noted, it was recommended that the contractor obtain a post-construction permit.

Effective controls, including policies and procedures, to ensure that required permits and enforcing agency inspections are obtained, or alternatively, appropriately documenting the rationale for not requesting or obtaining permits and enforcing agency inspections for construction projects, would provide the School greater assurance that all applicable construction projects are done in accordance with State law and FBC requirements.

**Recommendation:** We recommend that School management enhance policies and procedures to ensure that all required permits and enforcing agency inspections are obtained for construction projects. Should it be determined that permits and inspections are not required, the rationale for not requesting or obtaining permits and enforcing agency inspections should be appropriately documented in School records.

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

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Except as discussed in the preceding paragraphs, the School had taken corrective actions for the findings included in our report No. 2021-020.

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

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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 2022 through August 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 of the Florida School for the Deaf and the Blind (School) focused on selected administrative activities. The overall objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.

- Determine whether management had taken corrective actions for the findings included in our report No. 2021-020.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; 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 selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records 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, School policies, procedures, and other guidelines, and interviewed School personnel to obtain an understanding of applicable administrative activities and the related requirements.
- From the population of 1,712 travel expenditures, totaling \$188,864, incurred during the period July 2020 through February 2022, examined School records for 30 selected travel expenditures, totaling \$11,966, to determine whether the expenditures complied with State law and School policies and procedures.
- Examined School records for the five construction services contracts, with contract amounts of at least \$300,000 and totaling \$2,812,490, executed during the period September 2020 through February 2022, to determine whether the School procured construction services contracts in accordance with applicable State laws, Department of Management Services (DMS) rules, and School policies and procedures.
- Evaluated School actions to correct the findings noted in our report No. 2021-020. Specifically, we:

- Examined School records related to the capital projects and maintenance and repairs funding requests included in the School's 2022-23 fiscal year Legislative Budget Request (LBR) and the School's *Campus/Facilities Master Plan* for the 2021-22 through 2025-26 fiscal years to determine whether projects were specifically identified and prioritized as required by State law and the amounts requested were supported by appropriate documentation.
- From the population of the 30 maintenance and repair line item requests with projected costs totaling \$3,195,345 included in the School's 2022-23 fiscal year LBR, examined School records for 10 selected line item requests, with projected costs totaling \$2,773,161, to determine whether the amounts requested were reasonable and adequately supported.
- From the population of five significant construction projects under contract during the period October 2020 through February 2022 and totaling \$2,812,490, selected a project to upgrade the School's chilled water systems and cooling towers, with an original contract amount of \$1,080,490, and examined School records to determine whether subcontractors were properly selected and licensed, School monitoring activities were adequate to ensure that work was performed in accordance with contract terms prior to approval and release of payment, and the contract was administered in accordance with Board of Trustee (Board) policies, School procedures, and applicable provisions of State law and rules.
- From the population of 14 construction contracts, with contract amounts of at least \$300,000 and totaling \$13,391,086, active at some point during the period July 2020 through February 2022, examined School records for 5 selected construction contracts, totaling \$8,908,417, to determine whether the School ensured that contractors properly obtained permits and inspections in accordance with applicable building codes.
- Reviewed School American Sign Language (ASL) program policies and procedures, interviewed School management, and evaluated the School's administration of the ASL program, including supporting documentation for the 355 employees who as of March 2022 were required to have ASL skills, to determine whether School controls adequately ensured that employees had the skills and knowledge needed to work effectively with all students and staff.
- From the population of 220 School contracts, totaling \$21,497,757, active at some point during the period July 2020 through February 2022, including 162 contracts, totaling \$13,294,396, procured during the period July 2020 through February 2022, examined School records for 31 selected contracts, totaling \$7,607,718, to determine whether the contracts were procured in accordance with State law and School policies and procedures and whether the contracts were properly managed and deliverables were reviewed and approved prior to the release of payment.
- Reviewed School policies and procedures, interviewed School management, and evaluated the adequacy of School mobile device security controls to determine whether the School had established adequate controls over personally owned mobile devices used in support of School-related work. In addition, evaluated the appropriateness of the assignment and use of School-owned mobile devices with related costs totaling \$23,427 during the period July 2020 through February 2022.
- From the population of 449 School employees who held two or more School positions during the period July 2020 through February 2022, examined School records for 25 selected employees to determine whether each employment position was properly authorized, work hours were adequately documented and not excessive, and employees were paid in accordance with the dual-employment authorization.
- Reviewed School records and inquired of School management to determine whether the School entered into any energy savings contracts or made any expenditures or entered into any contracts under the authority granted by an applicable state of emergency.

- From the population of 1,018 School employees and 307 non-School employees with direct access to students at some point during the period July 2020 through February 2022, examined School records for 30 selected School employees and 30 selected non-School employees to determine whether individuals who had direct access to students were subjected to the required fingerprinting and background screening.
- From the population of 874 School employees with compensation payments totaling \$16,932,922 during the period July 2021 through February 2022, examined School records for 20 selected employees with compensation payments totaling \$142,482 to determine whether the rates of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee time records.
- Examined School records for the 10 School employees who were purchasing cardholders and separated from School employment during the period July 2020 through February 2022 to determine whether the School timely canceled the purchasing cards upon the cardholders' separation from School employment.
- Compared records for the 48 purchasing cards active as of March 2022 to records for the employees who separated from School employment during the period July 2020 through February 2022 to determine whether the School ensured that separated employees did not hold active purchasing cards.
- From the population of 5,207 purchasing card transactions, totaling \$869,169, made during the period July 2020 through February 2022, examined School records for 34 selected transactions, totaling \$46,928, to determine whether the transactions were for an authorized public purpose in accordance with School policies and procedures, reasonable and appropriate, properly approved and accounted for, and within the applicable cardholder's purchasing limit.
- From the population of 48 purchasing cards active as of March 2022, examined School records for 30 selected purchasing cards to determine whether cardholder agreement forms were completed for each purchasing card documenting the cardholder's agreement with School purchasing card policies and procedures.
- Reviewed School property management procedures to determine whether the procedures required the results of the School's annual physical property inventory to be reconciled to School property records and whether the procedures prohibited property custodians from conducting the annual physical inventory.
- From the population of 2,914 machinery, furniture, equipment, and other property items, with acquisition costs totaling \$12,107,297 and on hand as of March 2022, examined School records, including inventory records, for 31 selected property items, with acquisition costs totaling \$296,744, to determine whether the 31 property items were included in the inventory results and whether appropriate actions were taken to follow up on any differences noted, School personnel verified all necessary forms were filled out from acquisition to possession of a given inventory item in accordance with Department of Financial Services (DFS) Rules, Chapter 69I, Florida Administrative Code, and whether the items were timely recorded in the property records.
- From the population of 294 machinery, furniture, equipment, and other property items with acquisition costs totaling \$730,797 and disposed of during the period July 2020 through February 2022, examined School records for 31 selected property items, with acquisition costs totaling \$61,976, to determine whether the property items were disposed in accordance with DFS Rules, Chapter 69I, Florida Administrative Code.
- Examined School records for the 6 motor vehicles acquired during the period July 2020 through February 2022 with acquisition costs totaling \$551,768 to determine whether the vehicles were assigned and used in accordance with State law, DMS rules, and School policies and procedures.

- Examined School records for the 12 motor vehicles with acquisition costs totaling \$870,955 that were disposed of during the period July 2020 through February 2022 to determine whether the vehicles were disposed of in accordance with State law, DMS rules, and School policies and procedures.
- Analyzed Florida Equipment Electronic Tracking (FLEET) system log maintenance reports completed for the months of November 2020, March 2021, and January 2022 to determine whether the School ensured that motor vehicle mileage information was timely recorded in the FLEET system.
- From the population of 83 Monthly Vehicle Logs required to be completed for November 2020, March 2021, and January 2022, examined FLEET system and School records for 8 selected Monthly Vehicle Logs to determine whether the Logs were maintained in accordance with DMS rules.
- Examined School records to determine whether the Board had adopted appropriate mental health awareness policies and procedures and whether the School had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with applicable State laws and rules.
- Examined School records to determine whether the Board had adopted appropriate School safety policies and implemented procedures to ensure the health, safety, and welfare of students, in accordance with applicable State laws.
- Examined Board policies, School procedures, and related records for School volunteers for the period July 2020 through February 2022 to determine whether the School ensured that prospective volunteers did not appear on the Dru Sjodin National Sexual Offender Public Web site, in accordance with Section 943.04351, Florida Statutes.
- Examined Board policies and School 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 whether the policies and procedures adequately promoted compliance with Section 1001.42(6), Florida Statutes.
- Examined School records for teacher salary increase payments totaling \$232,449 made to 169 teachers and other qualifying instructional personnel during the period July 2020 through June 2021, and reviewed required salary distribution and expenditure reports submitted to the Department of Education (DOE) to determine whether teacher salary increases complied with State law and the School timely submitted required reports to the DOE.
- Reviewed Board policies and School procedures for student health, medical, pharmaceutical, and dental screening services under the School's collaborative service agreement for medical services to determine whether the policies and procedures permitted the School to maximize recoverable funds from Medicaid and private insurance in accordance with General Appropriations Act proviso language for the 2021-22 fiscal year.
- Reviewed Board policies and School procedures for student boarding services and examined School human resource training logs for the 30 boarding service employees to determine whether the employees received required training in accordance with established policies and procedures. Additionally, reviewed ratio reports for 5 selected months during the period September 2020 through November 2021 to determine whether employee to student ratios complied with established policies and procedures.
- Reviewed School records and policies and procedures to determine whether established School controls were appropriately designed to ensure that goods and services were procured in accordance with School policies and procedures and State law.
- From the population of 16 noncompetitively procured contracts executed during the period July 2020 through February 2022, reviewed School contract records for 14 selected contracts to

determine whether the contract vendors attested in writing that they were independent of ,and had no conflicts of interest related to, the School in accordance with Section 287.075(19), Florida Statutes.

- Reviewed DFS quarterly prompt payment reports for the period September 2020 through December 2021 to determine whether the School complied with the time limits and penalty provisions of Section 215.422, Florida Statutes.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## ***AUTHORITY***

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Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of the School 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 fluid and cursive, with a large initial "S" and "N".

Sherrill F. Norman, CPA  
Auditor General

## MANAGEMENT'S RESPONSE

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**Florida School for  
the Deaf & the Blind**

***Do More. Be More. Achieve More.***

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December 16, 2022

Ms. Sherrill F. Norman  
Auditor General  
State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-2799

Dear Ms. Norman:

In accordance with Section 11.45(4)(d), Florida Statutes, attached is a written statement of explanation concerning the preliminary and tentative audit findings we have received from you in the letter dated December 9, 2022, that resulted from your operational audit of the Florida School for the Deaf and the Blind for the audit period July 1, 2020, to February 28, 2022.

Included in the school's response are proposed corrective actions.

Sincerely,



Tracie C. Snow  
President

Attachment

Copy to: Julia Mintzer, Administrator of Business Services  
Members of the FSDB Board of Trustees

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**Operational Audit of the Florida School for the Deaf and the Blind**  
**Preliminary and Tentative Audit Findings**  
**Auditor General – State of Florida**  
**December 16, 2022**

**Findings, Recommendations, and FSDB Responses**

**Finding 1: Sign Language Proficiency**

**Recommendation:** We recommend that School management enhance policies and procedures to require employee participation in School-supported ASL skill development activities, including ASL classes, in all instances when required ASL skill levels are not achieved within established time frames. Additionally, we recommend that School management establish procedures for supervisory personnel to address employee noncompliance and enforce SLPI and ASL requirements.

**FSDB Response:** We acknowledge the finding. FSDB will review and enhance policies and procedures requiring employee participation in School supported ASL skill development activities, including ASL classes, in all instances when required ASL skill levels are not achieved within the established time frames. FSDB will establish procedures and guidance for supervisory personnel to address employee noncompliance and enforce SLPI and ASL Requirements.

**Finding 2: Legislative Budget Requests and Facilities Master Plan**

**Recommendation:** We again recommend that School management strengthen procedures for preparing Plans and LBRs to ensure that reported capital project and minor maintenance funding needs are supported by adequate records. Additionally, we recommend that School management identify minor maintenance funding needs in Plans on a project-by-project basis in accordance with State law.

**FSDB Response:** We acknowledge the finding. FSDB will continue to refine and strengthen procedures for preparing Plans and LBRs to ensure that reported capital project and minor maintenance funding needs are supported by adequate records. FSDB will enhance the Campus/Facilities Master Plan to identify minor maintenance funding needs on a project-by-project basis for each of the five years represented in the document.

**Finding 3: Construction Permits and Inspections**

**Recommendation:** We recommend that School management enhance policies and procedures to ensure that all required permits and enforcing agency inspections are obtained for construction projects. Should it be determined that permits and inspections are not required, the rationale for not requesting or obtaining permits and enforcing agency inspections should be appropriately documented in School records.

**FSDB Response:** We acknowledge the finding. Safety and Facilities Operations project managers have received guidance for improved monitoring of the permit and inspection process. This includes project managers maintaining permit applications, actual permits, and inspection results. If permitting is not required, supporting documentation will be maintained by the project manager, in addition to the expected documentation maintained by the contractor and Authority Having Jurisdiction (AHJ). If the need for permitting is in question, the AHJ will be the determining agent and the project manager will maintain documentation of the decision.