

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-084
January 2023

DUVAL COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Diana Greene served as Superintendent of the Duval County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Kelly Coker, Vice Chair from 11-16-21	1
Elizabeth Andersen, Chair through 11-15-21	2
Cindy Pearson	3
Darryl Willie, Chair from 11-16-21, Vice Chair through 11-15-21	4
Warren A. Jones	5
Charlotte D. Joyce	6
Lori Hershey	7

The team leader was Donald D. Hemmingway, CPA, and the audit was supervised by Dennis W. Gay, CPA.

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

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DUVAL COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Duval County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-134. Our operational audit disclosed the following:

Finding 1: The District did not always provide the required mental health awareness and assistance training.

Finding 2: District procedures could be improved by requiring searches of prospective school volunteers' names and information against the National Sex Offender Public Web site registration information to ensure compliance with State law.

Finding 3: Contrary to State law, the District did not always promptly record and submit minutes of Board meetings to the Board for approval and the minutes were not always approved at the next regular Board meeting.

Finding 4: Some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

BACKGROUND

The Duval 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 Duval County. The governing body of the District is the Duval County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2021-22 fiscal year, the District operated 168 elementary, middle, high, and specialized schools; sponsored 37 charter schools; and reported 133,053 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Mental Health Awareness and Assistance Training

Pursuant to State law,¹ the District received a mental health assistance allocation totaling \$5,224,782 for the 2021-22 fiscal year to establish or expand school-based mental health care services and related training. State law² requires the District to designate a school safety specialist to, among other things, ensure that District school personnel receive youth mental health awareness and assistance training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, the District did not always comply with the mental health

¹ Section 1011.62(14), Florida Statutes (2021).

² Sections 1006.07(6)(a) and 1012.584, Florida Statutes.

training requirements. Specifically, as of July 2022, only 6,153 (56 percent) of the District's 11,007 school personnel had completed the required youth mental health awareness and assistance training. In response to our inquiries, District personnel indicated that the District was unable to provide the required training due to staff turnover, the number of teacher vacancies, a lack of substitute teachers to allow District staff to attend training, and the impact of the COVID-19 pandemic.

Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training, the District cannot demonstrate compliance with State law.

Recommendation: The District should enhance procedures to ensure that, pursuant to State law, all District school personnel receive youth mental health awareness and assistance training.

Finding 2: School Volunteers

State law³ requires, before making any decision to appoint a person to work as a volunteer where children regularly congregate, a search of that person's name or other identifying information be conducted against the registration information regarding sexual predators and sexual offenders through the Dru Sjodin National Sexual Offender Public Web site (NSOPW) maintained by the United States Department of Justice. If that site is not available, a search of the registration information regarding sexual predators and sexual offenders (i.e., Florida Sexual Offenders and Predators Registry) maintained by the Florida Department of Law Enforcement (FDLE) is required. State law also provides that the search does not apply to positions or appointments for which a level 2 background screening⁴ is conducted.

Pursuant to Board policies, a school volunteer program exists to provide assistance and enrichment in classrooms and noninstructional support areas and must comply with State requirements. According to District personnel, during the 2021-22 school year, school volunteers were required to complete a volunteer application and submit to a Statewide criminal and FDLE sexual offender registry check, and volunteers whose work entailed being left alone with a student were required to undergo a level 2 background screening. If no unsuitable backgrounds were identified through these procedures, the individuals could participate in the school volunteer program. However, Board policies⁵ and District procedures did not require a background search against available registration information through the NSOPW for any of the 16,830 volunteer applicants whose responsibilities did not require a level 2 screening during the 2021-22 school year.

Although FDLE registry searches provide some assurances, the data in the FDLE registry is not as extensive as the national data provided by the NSOPW. In response to our inquiry, District personnel indicated that they were unaware of the requirement to complete a search against the NSOPW information for volunteer applicants. NSOPW searches would provide greater assurance as to the suitability of the backgrounds of individuals and are essential given the risks associated with allowing individuals access to places where children regularly congregate.

³ Section 943.04351, Florida Statutes.

⁴ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the FDLE and national criminal history records checks through the Federal Bureau of Investigation.

⁵ Board Policy 9.63, *School Volunteers/Screening Process*.

As part of our audit, we extended our procedures to perform a search of the names of 30 selected volunteers against the NSOPW database and none of those volunteers were listed as a sexual predator or sexual offender. However, our limited procedures cannot substitute for management's responsibility to ensure that the District schools perform the appropriate NSOPW searches of all volunteer names and information in accordance with State law. Absent effective controls to ensure that searches of the names of prospective volunteers are performed in accordance with State law, there is an increased risk that volunteers with unsuitable backgrounds may have direct contact with students.

Recommendation: For those school volunteers not subjected to level 2 background screenings, the District should take immediate action to search the volunteers' names or other identifying information against the NSOPW registration information and make appropriate decisions based on the search results. In addition, Board policies should be revised to require that, before making a decision to appoint a person who has not obtained a level 2 background screening to work as a volunteer where children regularly congregate, a search of that person's name or other identifying information be conducted against the NSOPW information and records be maintained to evidence the results of the search.

Finding 3: Minutes of Board Meetings

State law⁶ requires the District to promptly record the minutes of all Board meetings and make such records open to public inspection. In addition, State law⁷ requires the District to keep such minutes as necessary to set forth clearly all actions and proceedings of the Board and that the minutes be reviewed, corrected if necessary, and approved at the next regular meeting.

As part of our audit, we examined District records for the period July 2021 through April 2022 supporting minutes of Board meetings and Board approval of those minutes. We found that the Board did not approve the minutes for:

- 6 of the 10 regular Board meetings until 22 to 91 days (average of 53 days) after the next regular meeting.
- 52 of the 78 workshop and special meetings until 22 to 119 days (average of 51 days) after the next regular meeting.

In response to our inquiry, District personnel indicated that, because of employee turnover and lack of training, the District did not always promptly record and submit the minutes to the Board for approval. Without minutes promptly recorded and Board approved at the next regular meeting, District records did not demonstrate compliance with State law and public access to records supporting Board actions is limited.

Recommendation: The District should enhance procedures, including appropriate training, to ensure that minutes of Board meetings are promptly recorded and submitted to the Board for approval, and approved by the Board at the next regular meeting.

⁶ Section 286.011(2), Florida Statutes.

⁷ Section 1001.42(1), Florida Statutes.

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

The Legislature has recognized in State law⁸ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict individuals from accessing information unnecessary for their assigned job responsibilities and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their responsibilities. Board policies⁹ allow designated school officials and personnel access to student records for which they have legitimate educational interests.

The District student information system (SIS) provides for student records data processing and the District maintains current and former student information, including SSNs, in the District SIS. Student SSNs are maintained within the District SIS to, for example, register newly enrolled students and transmit that information to the Florida Department of Education through a secure-file procedure and to facilitate proper processing of student scholarship applications. IT user access privileges in the District SIS are controlled by security profiles based on the employee's job code and are approved by Human Resources personnel before access is granted. District personnel indicated that they perform an annual evaluation of access privileges; however, although we requested, District records were not provided to evidence an evaluation since 2019.

As of May 2022, the District SIS contained SSNs for 160,659 current and 88,508 former District students and 132 employees and 16 SIS vendor employees had access to the SSNs. As part of our audit, we requested District records supporting the propriety of the access privileges and found that 17 employees and 13 vendor employees required the access to perform State enrollment reporting duties. However, 115 employees and 3 SIS vendor employees had unnecessary access privileges for duties primarily related to the Medicaid billing process. According to District personnel, when the process changed in 2021, 112 assistant principals retained access privileges that were no longer needed for their duties. Subsequent to our inquiry, District personnel removed the unnecessary access of the 118 individuals in May 2022.

The existence of unnecessary IT user access privileges and lack of documentation supporting a periodic evaluation increases the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit a fraud against current or former District students.

Recommendation: The District should continue efforts to ensure that only those employees who have a demonstrated need to access sensitive personal information, including student SSNs, have such access. Such efforts should include documented periodic evaluations of user access privileges to ensure that the privileges are granted only to those users whose job duties require such access.

⁸ Section 119.071(5)(a), Florida Statutes.

⁹ Board Policy 5.70, *Student Records*.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2020-134.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from March 2022 through October 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. 2020-134.
- 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 and the related requirements.
- 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 the 26 user access privileges to District enterprise resource planning system finance and human resources applications 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. Specifically, we examined the access privileges of all 148 individuals who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on assigned job duties.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 30 of the 1,617 employees who separated from District employment during the period July 2021 through April 2022 to determine whether access privileges were timely deactivated.
- 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.
- Evaluated the adequacy of District procedures related to security incident response and reporting.

- 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 Board meeting minutes for the period July 2021 through April 2022 to determine whether District records evidenced compliance with Sunshine Law requirements (i.e., properly maintained minutes of meetings readily accessible to the public and Board approved at the next regular meeting).
- 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 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).
- For the two charter school charters that were not renewed or were terminated in the 2021-22 and 2 preceding fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Reviewed organizational charts, audit plans, and audit agendas to determine whether the District employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(l), Florida Statutes, and performed the duties specified in that section. We also determined whether the internal auditor developed audit work plans based on periodic risk assessments considering input from other finance and administrative management.
- Examined District records to determine whether the District established an audit selection committee and followed established procedures for selecting a firm to provide audit services pursuant to Section 218.391, Florida Statutes.
- Examined District records to determine whether required internal funds audits for the 2021-22 and 2 preceding fiscal years were timely performed pursuant to SBE Rule 6A-1.087, Florida Administrative Code, and Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book), and whether the audit reports were presented to the Board.
- Examined District records to determine whether the District levied a discretionary sales surtax at a rate not to exceed 0.5 percent pursuant to a resolution passed by a majority vote of the electors in Duval County effective January 1, 2021. We also determined whether:
 - The resolution described the capital outlay projects to be funded.
 - The resolution included a statement that revenues collected must be shared with eligible charter schools.
 - The resolution set forth a plan for the use of the surtax proceeds.
 - Neither the proceeds of the surtax nor any interest accrued were used for operational purposes.
 - Surtax revenues shared with charter schools were expended in a manner consistent with the allowable uses provided for in Section 1013.62(4), Florida Statutes.
 - Any unencumbered surtax funds received reverted to the District if a charter school's charter is not renewed or is terminated.

- Examined District records to determine whether District procedures were effective for the accurate and timely reconciliation of monthly bank account records to the District's general ledger.
- Evaluated District interest allocation procedures during the audit period for pooled investment accounts to determine whether interest earnings were properly credited to the specific fund that produced the earnings pursuant to Section 1011.09(1), Florida Statutes.
- From the population of expenditures totaling \$61 million and transfers totaling \$12.9 million during the period July 2021 through April 2022 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 \$10.1 million and \$5.9 million, 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 98 significant construction projects in progress during the audit period with expenditures totaling \$39.6 million, selected 2 construction management contract projects with a combined guaranteed maximum price of \$32.3 million and one traditional bid project with a contract amount totaling \$619,406 and examined documentation for selected project expenditures totaling \$3.7 million to determine compliance with Board policies and District procedures and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager or contractor was properly selected pursuant to Section 1013.45(1)(a) or (c), Florida Statutes.
 - District personnel properly monitored subcontractor selections and licensures.
 - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
 - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
 - Documentation supporting the selected payments totaling \$3.7 million was sufficient.
 - The contractor furnished a payment and performance bond pursuant to Section 1013.47, Florida Statutes.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- 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 and 1006.12, Florida Statutes, and 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 compliance with Section 1012.584, Florida Statutes; Section 1011.62(14), Florida Statutes (2021); and SBE Rule 6A-1.094124, Florida Administrative Code.
- Examined District records to determine whether District procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2022, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records to determine whether the District's lease-purchase agreement with a nonprofit corporation for a former school site complied with applicable laws, rules, and Board policies and that District monitoring procedures were adequate to ensure compliance with the terms of the lease.

- Examined District records supporting teacher salary increase allocation payments totaling \$20.6 million for the audit period to 6,748 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the funds in compliance with Section 1011.62(16), Florida Statutes.
- Examined District records for the period July 2021 through April 2022 for 24 employees and 8 contractor workers selected from the population of 12,271 employees and 1,848 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening. Also, we examined charter school records for the audit period for 3 employees and 1 board member selected from the population of 2,000 employees and 110 board members to assess whether individuals were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period 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.
- From the population of 8,380 instructional personnel and 424 school administrators compensated a total of \$461.5 million during the audit period, examined documentation for 36 selected employees who were paid a total of \$1.9 million 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 determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- From the compensation payments totaling \$542.9 million to 13,847 employees during the period July 2021 through May 2022, examined District records supporting compensation payments totaling \$80,151 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- 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 also 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.
- Determined whether the appointed Superintendent's compensation for the audit period was in accordance with State law, rules, and Board policies.
- 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 \$251.7 million for the period July 2021 through April 2022, we examined documentation supporting 30 payments for general expenditures totaling \$5.3 million.
- From the population of payments for contracted services totaling \$342.4 million during the period July 2021 through April 2022, examined supporting documentation, including the contract documents, for 35 selected payments totaling \$23.3 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).

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

AUTHORITY

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

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Dr. Diana Greene
Superintendent

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January 4, 2023

Sherrill F. Norman
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Subject: Revised Response to the Preliminary and Tentative Audit Findings and Recommendations for the Duval County District School Board Operational Audit (Dated December 8, 2022)

Ms. Norman:

District personnel have reviewed the above referenced report and accept the findings as outlined. Please be assured that Duval County Public Schools will continue its efforts to fully comply with all Florida Statutes and Department of Education rules. Corrective actions that have occurred or are in progress are outlined below.

Finding 1: The District did not always provide the required mental health awareness and assistance training.

At the time of the audit, 6,153 school-based employees, or 55.9% had received Mental Health Awareness and Assistance Training. Despite an increase in the number of opportunities for teachers to receive training during the 2021-2022 school year, the district has not met the new requirement of having at least 80% of staff complete the training. Several factors, including staff turnover, number of teacher vacancies, and lack of substitute teachers contributed to the training outcomes.

Corrective Action: The following improvements have been made or scheduled to ensure compliance for the 2022-23 school year:

- Offer YMHFA trainings four days per week (to include virtual training opportunities)
- Preregistering school and district-based staff for YMHFA training
- Increase the number of district-based staff who receive YMHFA instructor training
- Continue to provide YMHFA trainings throughout the summer
- Offer multiple YMHFA trainings on non-student days (planning days, per/post planning)
- Substitute reimbursement and summer stipends to encourage YMHFA attendance

Finding 2: District procedures could be improved by requiring searches of prospective school volunteers' names and information against the National Sex Offender Public Web site registration information to ensure compliance with State law.

While the district's process at the time of the audit included a national criminal history database check of misdemeanor records, felony records, and sexual offender/sexual predator searches from individual states, the use of the specific database, Dru Sjodin National Sexual Offender Public Website (NSOPW), was not being utilized.

Corrective Action: On November 1, 2022 the Duval County School Board approved changes to School Board Policy 9.63 for School Volunteers/Screening Process to reflect the specific requirement for use of the Dru Sjodin National Sexual Offender Public Website (NSOPW) as the primary search database. The policy modification now tracks with the statutory language requirements. Following the policy change, the district's background check vendor (NCSI) changed its procedure to ensure that the NSOPW is used for all volunteer applicants. That process change took effect on July 11, 2022. All volunteer applicants are now checked against the statutorily required database, resulting in the district being in full compliance at this time.

Finding 3: Contrary to State law, the District did not always promptly record and submit minutes of Board meetings to the Board for approval and the minutes were not always approved at the next regular Board meeting.

Minutes for all Board meetings were submitted to the Board for approval, however due to staff changes, minutes were not always timely submitted.

Corrective Action: Board Office staff have received training on the requirements to timely submit meeting minutes for Board approval. All three clerical staff members have been trained on submission of meeting minutes to ensure that future staff vacancies do not result in a delay. Additionally, the Internal Board Auditor will enhance procedures to include monitoring of the Board Meeting agendas and reporting the status of their minute approvals to the Board each month to ensure compliance with this matter.

Finding 4: Some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

In May 2022 the district conducted a review of employee job codes with access to student Social Security Number information. User profiles were updated to further limit access to student Social Security Number information.

Correction Action: The district will conduct and document an annual review of all employee job codes with access to student SSNs. The administrative team from the Accountability and Assessment Office will conduct the review each Spring and make recommendations (if needed) to the Superintendent for further updates as needed.

We would like to express our appreciation to you and your staff for your professionalism during this process.

Sincerely,



Diana L. Greene, Ph.D.
Superintendent
Duval County Public Schools

EVERY SCHOOL. EVERY CLASSROOM. EVERY STUDENT. EVERY DAY.