

Report No. 2020-172

March 2020

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

**ESCAMBIA COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Malcolm Thomas served as Superintendent of the Escambia County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Kevin Adams	1
Paul H. Fetsko from 11-20-18	2
Gerald Boone, Chair through 11-19-18	2
Dr. Laura Dortch Edler from 11-20-18	3
Lee Hansen through 11-19-18	3
Patricia Hightower, Chair from 11-20-18, Vice Chair through 11-19-18	4
William E. Slayton Jr., Vice Chair from 11-20-18	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.

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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. 2017-185 and management letter comments in the 2017-18 fiscal year financial audit report. Our operational audit disclosed the following:

Finding 1: District controls over school safety policies and procedures need improvement.

Finding 2: The District disbursed Florida Best and Brightest Teacher Scholarship Program awards totaling \$48,444 to 41 individuals who were not defined as classroom teachers and, therefore, not eligible for the awards.

Finding 3: The Board did not comply with the provisions of State law requiring the adoption of performance salary schedules that provide annual salary adjustments for all school administrators based upon student performance and educational leadership.

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

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 elected Superintendent of Schools is the Executive Officer of the Board. During the 2018-19 fiscal year, the District operated 50 elementary, middle, high, and specialized schools and 10 other programs; sponsored 5 charter schools; and reported 39,620 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

State law¹ requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. Pursuant to the Florida Fire Protection Code (Fire Code),² fire emergency drills must generally be conducted every month that a facility is in session. While Board policies³ require

¹ Section 1006.07(4), Florida Statutes, as amended by Chapter 2018-3, Laws of Florida (The Marjory Stoneman Douglas High School Public Safety Act).

² Section 20.2.4.2.3 of the Florida Fire Prevention Code, 6th Edition (2017).

³ Board Policy 3.07, *Safety Regulations*.

District schools to conduct fire emergency drills monthly in accordance with State requirements, the policies only require lockdown (active shooter and hostage situation) drills once during the first 10 school days and then once each quarter, instead of monthly as specified in State law. Board policies require administrators at each District school to complete reports for fire emergency and active shooter and hostage situation drills and submit them to the District Protection Services Department. According to District personnel, an employee in the Protection Services Department reviews District school drill reports and follows up with schools that have not submitted reports. However, District procedures did not include documented review and approval of the drill reports to verify that all required drills were conducted.

According to District personnel, charter schools were to complete monthly fire emergency and quarterly active shooter and hostage situation drill reports and send them to the District Alternative Education Department. However, Board policies did not require charter school fire emergency and active shooter and hostage situation drills and District procedures did not include documented review and approval of the drill reports to verify that charter school drills were conducted as required by State law.

To determine whether the statutorily required fire emergency and active shooter and hostage situation drills were conducted at the 50 District schools during the 2018-19 fiscal year, we requested for examination District records evidencing the 60 drills required for 3 selected District schools. We also requested records supporting the 30 drills required for the 5 charter schools during the 3-month period January through March 2019. In response to our requests, records were provided that demonstrated the required monthly fire emergency drills were typically conducted for both the District and charter schools. However, although State law required 30 monthly active shooter and hostage situation drills⁴ at the 3 District schools, documentation was provided for only 7 District school drills and no records were provided to support the conduct of any active shooter and hostage situation drills at the 5 charter schools.

In addition to emergency drills, State law⁵ requires that the Board and Superintendent partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school safety officers (SSOs), at each school facility. Our examination of District records supporting safe-school officer assignments for the 2018-19 fiscal year disclosed that the Board contracted with the Escambia County Sheriff's Office and the Pensacola Police Department for full-time SROs at 15 District school facilities for each day school was in session as required. The Board contracted with over 200 off-duty law enforcement officers to provide SSO assignments at the other 35 District schools for that fiscal year.

To evaluate the sufficiency of SSO assignments at the 35 schools, we requested for examination District records supporting those assignments for November 2018. For the 35 schools that month, we found that each school lacked an SSO an average of 5 of the 16 days school was in session.

According to District personnel, the active shooter and hostage situation drills were not conducted as required and SSOs were not always present because the Florida Department of Education (FDOE) did not provide until May 31, 2019,⁶ clear guidance regarding the State school safety laws, including the

⁴ Schools were in session for 10 months, from August 2018 through May 2019.

⁵ Section 1006.12, Florida Statutes.

⁶ On May 31, 2019, the FDOE provided a letter to school districts clarifying that, because fire emergency drills are required to be conducted monthly, active shooter and hostage drills are required at least monthly at every school and the required daily coverage for SSO officers at each school each day school is in session.

required frequency for the drills and that an SSO is required at each school each day school is in session. Also, while off-duty law enforcement officers were used to fill SSO vacancies at the schools, District personnel indicated that officers were not always available to fill the vacancies.

Without policies and procedures that require and ensure active shooter and hostage situation drills are conducted each month school is in session at each District and charter school and that the required qualified SSOs are assigned during school hours at each school facility, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety. For the 2019-20 fiscal year, District personnel indicated that active shooter and hostage situation drills are being conducted every month school is in session at each District and charter school. Also, the Board increased the rate of pay for off-duty law enforcement officers and implemented an enhanced tracking system to help ensure that SSOs are available at each District and charter school as required.

Recommendation: The District should continue efforts to demonstrate compliance with the State school safety laws. Such efforts should include Board policy revisions to require and ensure that, for each month school is in session, District and charter schools conduct fire emergency and active shooter and hostage situation drills. In addition, the District should maintain documented verifications to evidence that the required drills were conducted as required and take appropriate action to ensure that at least one SSO is assigned during school hours at each District and charter school.

Follow-Up to Management’s Response:

Management’s response indicates that the District respectfully disagrees with this finding and states that “this finding is an attempt to hold the District accountable to a standard which did not exist during the 2018-19 school year.” Management’s response further indicates that “this audit is a clear attempt to retroactively apply guidance issued on May 31, 2019 to the entire 2018-2019 school year.” Notwithstanding this response, State law established the school safety standards for the entire 2018-19 school year and the guidance issued by the FDOE on May 31, 2019, was “designed to address the most frequently asked questions and reinforce the Legislature’s intent regarding [the Marjory Stoneman Douglas High School Public Safety Act] provisions.” As the Board did not comply with State law by prescribing the necessary policies and procedures for conducting the required emergency drills and District records did not demonstrate documented verifications to evidence that required drills were always conducted and that at least one SSO was assigned during school hours at each District and charter school, our recommendation stands as presented.

Finding 2: Florida Best and Brightest Teacher Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program⁷ to reward classroom teachers⁸ who achieved high academic standards during their own education. Classroom teachers eligible for a \$6,000 scholarship award were those who scored at or above the 80th percentile on a college entrance examination based on the national percentile ranks in effect when

⁷ Section 1012.731, Florida Statutes (2018). Chapter 2019-23, Laws of Florida, renamed the Program the Florida Best and Brightest Teacher Program and substantially revised the award process effective July 1, 2019.

⁸ Section 1012.01(2), Florida Statutes, defines classroom teachers as K-12 staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, exceptional student education, career education, and adult education, including substitute teachers.

the teacher took the assessment and had been evaluated as highly effective pursuant to State law⁹ in the school year immediately preceding the year in which the scholarship was to be awarded or, if the teacher was a first-year teacher who had not been evaluated pursuant to State law, must have scored at or above the 80th percentile on a college entrance examination based on the national percentile ranks in effect when the teacher took the assessment. In addition, State law provided for a \$1,200 or \$800 scholarship for a classroom teacher who was evaluated as highly effective or effective, respectively, pursuant to State law in the school year immediately preceding the year in which the scholarship was to be awarded. District personnel were responsible for determining teacher eligibility for scholarship awards and annually submitting the number of eligible teachers, including the number of charter school teachers, to the FDOE.

The FDOE then disbursed scholarship funds to the District based on the number of classroom teachers to receive a scholarship award as provided in State law. While District personnel obtained correspondence to confirm eligibility of the \$6,000 charter school scholarship recipients, the District had not established procedures to verify the eligibility of \$1,200 and \$800 charter school scholarship recipients as the District relied on charter school verification procedures for those scholarships. Notwithstanding, District reliance on charter school procedures increases the risk for scholarships to be awarded to ineligible scholarship recipients.

During the 2018-19 fiscal year, the District awarded scholarships totaling \$2.9 million to 2,052 District employees; \$42,875 to 29 charter school employees;¹⁰ and \$9,109 to 3 nonprofit entity employees. As part of our audit procedures, we scanned District records and found that 33 District scholarship recipients with awards totaling \$27,826 were prekindergarten instructors.¹¹ However, as prekindergarten instructors do not meet the definition of instructional personnel, these employees did not meet the statutory definition of a classroom teacher to receive these awards.

In addition, we selected for examination District records supporting scholarship awards totaling \$89,456 to 27 other District recipients; awards totaling \$8,619 to 3 charter school recipients; and awards totaling \$9,109 to the 3 nonprofit entity employees. We found that 5 District scholarship recipients (e.g., literacy coaches and consulting teachers) awarded \$11,509 and the 3 nonprofit entity employees¹² awarded \$9,109 were not employed as classroom teachers and, therefore, were not eligible for the awards. In response to our inquiry, District personnel indicated that awarding scholarships to prekindergarten teachers was an error. District personnel also indicated that scholarships awarded to other non-classroom teachers occurred because they were evaluated as highly effective or effective based on teacher evaluation components.

State law does not include prekindergarten teachers, literacy coaches, consulting teachers, or nonprofit entity employees who provide instructional services in the definition of classroom teachers; limits the definition of classroom teachers to K-12 personnel; and separately defines prekindergarten instructors

⁹ Section 1012.34, Florida Statutes. Section 1012.34(3)(a), Florida Statutes, requires the evaluation to include consideration of student performance.

¹⁰ No charter school scholarship recipients were employed at a charter school with prekindergarten services.

¹¹ Section 1002.51(6), Florida Statutes, defines prekindergarten instructors to include teachers who provide instruction to students in a prekindergarten program.

¹² The 3 nonprofit entity employees provided instructional services but were not employed by a public school as classroom teachers.

and employees who perform student personnel services. Consequently, we identified awards totaling \$48,444 made to ineligible scholarship recipients. Absent effective procedures to limit scholarships to statutorily defined classroom teachers, there is an increased risk that scholarships will be awarded to ineligible recipients.

Recommendation: The District should ensure that future scholarships are awarded only to recipients who meet the statutory eligibility requirements and maintain records supporting the eligibility of scholarship recipients for both District and charter school employees. In addition, the District should obtain guidance from the FDOE regarding the \$48,444 awards paid to ineligible scholarship recipients and take appropriate actions to remedy any improper payments.

Finding 3: Performance Salary Schedule

Although State law¹³ requires the Board to adopt performance salary schedules that provide annual salary adjustments for school administrators based upon student performance and instructional leadership, the Board-adopted salary schedules for each of the 2017-18 and 2018-19 fiscal years did not provide for such annual adjustments for all school administrators based upon these two considerations.

Table 1 shows the number of school administrator positions and the total compensation for those positions for the 2017-18 and 2018-19 fiscal years.

**Table 1
Number of School Administrator Positions and Related Compensation
For the 2017-18 and 2018-19 Fiscal Years**

	2017-18	2018-19
Number of School Administrator Positions Compensated	117	117
Total School Administrators' Compensation (in Millions)	\$11.65	\$12.24

Source: District records.

In response to our inquiries, District personnel indicated there were not enough funds to implement a salary schedule to include a performance component for all school administrators. District personnel further indicated that salary adjustments were based, in part, upon student performance and instructional leadership for school administrators assigned to a critically low performing school, which the District defined as a school receiving two consecutive F grades. Notwithstanding, the Board did not provide for salary adjustments to all school administrators as required by State law. Subsequent to our inquiry, the Board approved school-based administrative salary schedules that provided for performance-based adjustments on November 6, 2019.

Without providing annual salary adjustments based, in part, on student performance and instructional leadership, the District cannot demonstrate compliance with State law and there is an increased risk that school administrators whose performance exceeds management's expectations will not be properly recognized and compensated.

¹³ Sections 1012.22(1) and 1012.34(3)(a)1. and 3., Florida Statutes.

Recommendation: The Board should comply with State law by adopting performance salary schedules that provide annual salary adjustments for school administrators based upon student performance and instructional leadership.

Finding 4: Information Technology User Access

The Legislature has recognized in State law¹⁴ 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 employees from accessing information unnecessary for their assigned functions and provide for documented, periodic evaluations of information technology (IT) access privileges to help prevent personnel from accessing sensitive personal information of students inconsistent with their functions.

Pursuant to State law,¹⁵ the District identifies each student using a Florida education identification number obtained from the FDOE. Student SSNs are maintained within the District's various student information systems (SIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. District personnel indicated that the access of IT users is granted or denied when job functions change; however, the District had not established procedures to perform periodic evaluations of access privileges to the sensitive personal information of students to ensure that the access is based on a demonstrated need.

As of September 2019, the District SIS, food service, and technical college systems contained sensitive personal information for 225,835 former and 35,425 current District students, and 389 District employees had continuous IT user access privileges to this information. District personnel indicated that, although some employees may need access to current but not former student information, the District SIS did not include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information.

As part of our audit, we examined District records supporting IT user access privileges and requested District personnel to confirm that the 389 employees needed continuous access to the sensitive personal information of students to perform their assigned responsibilities. Our observations and District personnel responses disclosed that 248 of the 389 individuals did not need such access. In addition, although we requested, District records were not provided to demonstrate that the 141 employees needed continuous access to the sensitive personal information of students. The 248 individuals with the unnecessary IT user access privileges included, for example, principals, administrative clerks, teacher assistants, payroll specialists, library media clerks, an internal audit technician, and a community involvement coordinator. Subsequent to our inquiry, District personnel removed the unnecessary access privileges for the 248 individuals. District personnel also stated that the District was performing a comprehensive review of all of SIS system security groups and would continue to limit the exposure of the student SSN as much as possible.

¹⁴ Section 119.071(5)(a), Florida Statutes.

¹⁵ Section 1008.386, Florida Statutes.

The existence of unnecessary IT user access privileges 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 the sensitive personal information of students, including student SSNs, be granted such access. Such efforts should include:

- Procedures to require and ensure the performance of documented periodic evaluations of assigned IT user access privileges to student SSNs to determine whether such privileges are necessary and timely removal of any unnecessary access privileges detected. If a user only requires occasional access to such information, the privileges should be granted only for the time needed.
- An update to the SIS to differentiate IT user access privileges to current student information from access privileges to former student information.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our report No. 2017-185 and the management letter comments in the 2017-18 fiscal year financial audit report.

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 2019 to November 2019 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.

The objectives of this operational 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 findings included in our report No. 2017-185 and management letter comments in the 2017-18 financial audit report.
- 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, weaknesses in management's internal controls, 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; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2018-19 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 District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges for 21 employees who had access to the finance and human resource applications to determine the appropriateness and necessity of the access based on the employees' job duties and user account functions and whether the access prevented the performance of incompatible duties.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Evaluated District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. We examined the access privileges of the 389 individuals who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Examined District records to determine whether the District properly established an audit committee.

- Reviewed organizational charts, audit plans, and audit agendas for the audit period to determine whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(f), Florida Statutes. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from other finance and administrative management.
- 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. For the charter school subjected to an expedited review, we examined records to determine whether the District timely notified the applicable governing board and Florida Department of Education (FDOE) pursuant to Section 1002.345(1)(b), Florida Statutes, and whether the District, along with the governing board, timely developed and filed a corrective action plan with the FDOE pursuant to Section 1002.345(1)(c), Florida Statutes.
- For the charter school that decided to close in the 2017-18 fiscal year, 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, except as previously agreed upon by the District.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes. Specifically, we requested for examination:
 - District records supporting the 60 required active shooter and hostage situation and fire emergency drills for 3 of the 50 District school facilities for the 2018-19 fiscal year.
 - Records supporting the 30 required active shooter and hostage situation and fire emergency drills for the 5 charter schools during the 3-month period January through March 2019.
 - District records supporting the safe-school officer assignments at 35 District schools for November 2018.
- Evaluated District procedures and examined District records to determine whether the procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of expenditures totaling \$112.9 million and transfers totaling \$30.1 million during the period July 2017 through April 2019 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 \$12.1 million and \$24.2 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources.
- For the construction management contract with a guaranteed maximum price of \$7.1 million and expenditures totaling \$5.3 million during the audit period, we:
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether such procedures ensured subcontractors were properly selected and licensed.
 - Examined District records supporting two selected payments totaling \$966,181 to determine whether District procedures for monitoring subcontractor payments totaling \$721,603 were adequate and the payments were sufficiently supported.
- From the population of \$4.6 million total workforce education program funds expenditures for the audit period, selected expenditures totaling \$2.2 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 224 industry certifications eligible for the 2018-19 fiscal year performance funding, examined 26 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 127,764 contact hours for 1,676 adult general education instructional students during the audit period, examined District records supporting 1,204 reported contact hours for 29 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education Rule 6A-10.0381, Florida Administrative Code.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- 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.
- Examined Board policies, District procedures, and related records for volunteers during 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 District awarded Florida Best and Brightest Teacher Scholarship Program scholarships totaling \$2.9 million to 2,052 District employees; \$42,875 to 29 charter school employees; and \$9,109 to 3 nonprofit entity employees, scanned District records to determine whether any scholarship recipients were prekindergarten teachers and, therefore, not classroom teachers or eligible for scholarships. We also examined District records for the audit period supporting the eligibility of:
 - 27 other District recipients of awards totaling \$89,456.
 - 3 selected charter school recipients of the awards totaling \$8,619 and 3 nonprofit entity employees who received \$9,109.
- Evaluated District procedures to implement the Florida Best and Brightest Principal Scholarship Program pursuant to Section 1012.732, Florida Statutes. We also examined District records to determine whether the District submitted to the FDOE accurate information about the number of classroom teachers and the list of principals, as required by Section 1012.731(4), Florida Statutes, and whether the District timely awarded the correct amount to 3 of 15 eligible principals.
- Evaluated District policies and procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities of employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1011.42(6), Florida Statutes.
- Examined District records for 30 employees selected from the population of 711 employees hired during the audit period to determine whether the employees met the position experience requirements.
- From the population of contractual services payments totaling \$16.9 million for the period July 2018 through April 2019, examined supporting documentation, including the 36 contract documents, for 36 selected payments totaling \$790,132 to determine whether:
 - The District complied with competitive selection requirements.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.

- District records documented satisfactory receipt of deliverables before payments were made.
- The payments complied with contract provisions.
- Evaluated the adequacy of District Virtual Instruction Program (VIP) policies and procedures.
- Examined District records for the audit period to determine whether the District provided the required number of VIP options and properly informed parents and students about students' rights to participate in a VIP and the VIP enrollment periods as required by Section 1002.45(1)(b) and (10), Florida Statutes.
- Evaluated District procedures for the audit period to determine whether the District ensured that eligible VIP students, who did not already have such resources in their home, were provided with the computing resources necessary for program participation as required by Section 1002.45(3)(d), Florida Statutes.
- Examined the contract documents for the FDOE-approved VIP provider to determine whether the contract contained required statutory 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**.

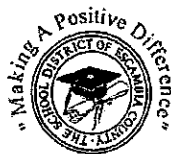
AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



THE SCHOOL DISTRICT OF ESCAMBIA COUNTY

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MALCOLM THOMAS, SUPERINTENDENT

March 16, 2020

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 February 20, 2020

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 February 20, 2020.

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,

Malcolm Thomas
Superintendent

Affirmative action/equal opportunity employer

ESCAMBIA COUNTY SCHOOL DISTRICT
RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS
DATED FEBRUARY 20, 2020

Finding 1: School Safety

The District respectfully disagrees with the audit finding concerning school safety. Statewide technical guidance was unsettled and ambiguous during the 2018-19 school year and, as noted below, required the Governor to address such concerns late in the year for the sake of statewide consistency. This finding is an attempt to hold the District accountable to a standard which did not exist during the 2018-19 school year.

On February 13, 2019, Governor DeSantis issued Executive Order #19-45 which explicitly recognized the inconsistency and confusion amongst school district superintendents and their efforts to implement school safety and security requirements. Executive Order #19-45 directed DOE to immediately communicate to all school district superintendents how to implement compliance with Section 1006.12, Florida Statutes. The guidance ordered by Governor DeSantis did not come until May 31, 2019. This audit is a clear attempt to retroactively apply guidance issued on May 31, 2019 to the entire 2018-2019 school year.

Because of the District's aggressive efforts to safeguard its students and staff, a robust 2019-20 school safety program is successfully meeting or exceeding the aforementioned guidance requirements. As a result, lockdown drills are conducted on a monthly basis, documented by school administrators, and reviewed by the Protection Services Department. Most importantly, all schools in the District are covered by safe-school officers while in session.

The District is committed to providing a safe and secure environment for our staff to work and our students to learn.

Finding 2: Florida Best and Brightest Teacher Scholarship Program

Five teachers were found to be ineligible recipients of the Best and Brightest Teacher Scholarship Program. Each teacher was determined to be either a literacy coach or consulting teacher and therefore did not meet the definition of classroom teacher. Since all five individuals were classroom teachers at the time of payment it was assumed their eligibility met the requirements set forth in statute. The District accepts the finding and will not have further comment on the issue as the program has been discontinued for the 2020-21 fiscal year.

Finding 3: Performance Salary Schedule

The Board did not comply with the provisions of State law requiring the adoption of performance salary schedules that provide annual salary adjustments for all school administrators based upon student performance and educational leadership.

However, subsequent to this review, the school board did approve school-based administrator salary schedules that provided for performance-based adjustments as required. Furthermore, it is the intent of the school board to continue its performance pay efforts by adopting performance salary schedules that provide annual salary adjustments for school-based administrators based upon student performance and instructional leadership.

Affirmative action/equal opportunity employer

Finding 4: Information Technology User Access

The District will continue efforts to ensure that only those employees who have a demonstrated need to access the sensitive personal information of students, including student SSNs, be granted such access.

- The District will implement Standard Operating Procedure # 20-02-PR-AC-1 to ensure the performance of an annual review of elevated user access privileges including access to student SSNs. If a user only requires occasional access to such information, privileges should be granted only for the time needed. Note that the District will immediately use this standard operating procedure to do a further review of Focus (both K12 and postsecondary).
- The District shall annually purge student social security numbers for students who have been inactive for one year or more. (Standard Operating Procedure # 20-02-PR-DS-5)

Attachments: SOP No. 20-02-PR-AC-1 (Auditing Elevated Rights)
SOP No. 20-02-PR-DS-5 (Protections Against data Leaks)

Affirmative action/equal opportunity employer

Procedure Name: Auditing Elevated Rights

The Information Technology Department shall annually prepare a report of users with elevated rights within systems. Those elevated rights include:

- Individuals with the ability to create, edit, and pay employees or vendors in Skyward.
- Individuals with the ability to change a user's password.
- Individuals with the ability to see a social security number in Skyward.
- Individuals with the ability to see a social security number in Focus (K-12).
- Individuals with the ability to read from or write to the District's primary databases (Skyward, Focus, and the Data Warehouse).
- Individuals with the ability to see a social security number in Focus (Postsecondary). Note that the Workforce Education Department shall provide this information to the IT Department for inclusion in the report.
- Individuals with the ability to see a social security number within the food services application. Note that the Food Services Department shall provide this information to the IT Department for inclusion in the report.

The report shall include the name and job title of each employee noted above and any recommendations from IT for changes. Once approved by the Superintendent's Executive Staff, IT, Workforce Education, and Food Services staff shall make any changes necessary to comply.

Contingencies/Variations:

Note that any changes to security profiles in Skyward or Focus to grant additional access to view the social security number must be approved by the Director of Information Technology.

If a user only requires occasional access to the social security number, the user may request that occasional access from the appropriate Assistant Superintendent. IT, Workforce Education, or Food Services staff shall grant the temporary access upon approval from the Assistant Superintendent and include that user in the next report of those users who have access (even on for occasional periods of time).

Affirmative action/equal opportunity employer

Standard Operating Procedure: Protections Against Data Leaks
Department: Information Technology
SOP #: 20-02-PR.DS-5

Author: THI
Issue Date: 03/03/20
Rev. Date:

Procedure Name: Protections Against Data Leaks

The Information Technology Department shall purge data when possible to protect against data leaks:

- The District shall annually purge student social security numbers for students who have been inactive for one year or more.

Contingencies/Variations:

None.

Affirmative action/equal opportunity employer