

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-170
March 2024

PINELLAS COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Kevin K. Hendrick served as Superintendent of the Pinellas County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Laura Hine, Vice Chair from 11-22-22	1
Lisa N. Cane, Chair from 11-22-22, Vice Chair through 11-21-22	2
Dawn M. Peters from 11-22-22	3
Nicole M. Carr through 11-21-22	3
Eileen M. Long, Chair through 11-21-22	4
Carol J. Cook	5
Stephanie Meyer from 11-22-22	6
William "Bill" Dudley through 11-21-22	6
Caprice Edmond	7

The team leader was Saleemah R. Reshamwala and the audit was supervised by Anna A. McCormick, 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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PINELLAS COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Pinellas County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-062. Our operational audit disclosed the following:

Finding 1: District school safety procedures need improvement to ensure and demonstrate that applicable safe-school officers complete required mental health crisis intervention training.

Finding 2: The District did not always accurately complete the required District construction projects cost report submitted to the Florida Department of Education during the 2021 calendar year or properly maintain the records to support the cost report.

Finding 3: As similarly noted in our report No. 2021-062, the organizational independence of the District Internal Audit Department could be improved.

Finding 4: District controls over physical access to the Information Technology (IT) Data Center could be enhanced.

Finding 5: The District's IT disaster recovery planning procedures needed improvement.

Finding 6: Instead of always issuing a new business application user identifier (ID), the District assigned employee user IDs that had been previously used by former employees. The benefit of this practice was not readily apparent and the date that the reused user ID was enabled was not always recorded.

BACKGROUND

The Pinellas 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 Pinellas County. The governing body of the District is the Pinellas 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 2022-23 fiscal year, the District operated 133 elementary, middle, high, and specialized schools; sponsored 18 charter schools; and reported 95,412 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Safe-School Officer Training

State law¹ requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) and school safety officers (SSOs), at each school facility. SROs and SSOs must be certified law enforcement officers and, among other things, are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

During the 2022-23 fiscal year, the Board ensured that at least one safe-school officer provided services at each applicable² District school and charter school. For example, the District obtained the services through Board contracts with seven local law enforcement agencies for 58 SROs and by employing 23 SSOs. To determine whether the SROs and SSOs completed the required mental health crisis intervention training, we selected for examination District records supporting 19 of the 58 SROs and 3 of the 23 SSOs and found that District controls could be enhanced. Specifically:

- District records did not evidence that the 19 SROs had completed the required mental health crisis intervention training. In addition, agreements with the seven law enforcement agencies did not require confirmation that each SRO had completed the required training and District procedures did not require documented verification of the training. Subsequent to our request, in June 2023 District personnel obtained documentation from the agencies confirming that 16 SROs had completed the required training before SRO services were provided; however, documentation was not provided to support training for the other 3 SROs.
- District procedures require the District to maintain evidence of SSO mental health crisis intervention training; however, although we requested, District records were not provided to evidence that 2 SSOs completed the training before services were rendered.

In response to our inquiry, District personnel indicated that they relied on the contracted law enforcement agencies to ensure that the SROs completed the required training; notwithstanding, such reliance provides District management with limited assurance that the required training was properly completed. Additionally, District personnel indicated they could not provide training records for the 2 SSOs because the officers had completed the training more than 14 years ago. Absent effective procedures to require and ensure documented verification that SROs and SSOs complete the required training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include revisions to SRO contracts to require confirmation that each SRO completed the required mental health crisis intervention training and documented verifications that SROs and SSOs complete the required training before services are provided.

¹ Section 1006.12, Florida Statutes.

² Three District schools did not require a safe-school officer, including two schools that conducted classes virtually and a school operated by the Department of Juvenile Justice.

Finding 2: Student Station Costs

State law³ requires the Florida Department of Education (FDOE) to compute for each calendar year the Statewide average construction costs per student station for each instructional level and to annually review the actual completed construction costs of educational facilities in each school district. To help comply with State law, FDOE memorandum⁴ required the District to complete and submit by March 25, 2022, a construction cost report of each project completed during the 2021 calendar year. The report was to identify, for example, the type of project (e.g., new or addition), number of student and teacher stations, the size of the project (e.g., gross and net square feet), project cost, and funding source.

During the 2021 calendar year, the District completed five construction projects with expenditures totaling \$25.3 million that were required to be addressed in the construction cost reports. We requested District records supporting the construction information included in the reports for two selected projects⁵ with reported expenditures totaling \$9.6 million and noted certain inaccurate information. Specifically, for one project, the District reported 132 student stations or 24 more than the 108 student stations supported by District records. For the same project, 7,311 net square feet were reported or 1,253 more than the 6,058 net square feet supported by District records. In addition, although we requested, District records were not provided to support the cost data reported for both projects.

In response to our inquiries, District personnel indicated that the construction information was provided to the District by the construction management entity but, upon our request, District personnel were unable to locate the information. District personnel also indicated that District procedures, such as review and approval procedures, had not been established to ensure the accuracy of the information before the cost reports were submitted. Absent accurate completion of, and maintenance of records supporting, the construction cost reports, the FDOE's ability to effectively monitor and evaluate Statewide average construction costs per student station for each instructional level is limited.

Recommendation: The District should establish procedures, such as the documented review and approval of information in the student station cost reports, to ensure that the reports are accurately completed and reported to the FDOE. Additionally, the District should ensure supporting documentation is properly maintained for verification purposes.

Finding 3: Internal Audit Function

State law⁶ requires that school districts receiving annual Federal, State, and local funds in excess of \$500 million employ an internal auditor. The internal auditor must perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the Board directs. Employment of an internal auditor allows the Board to direct what and how internal audit services will be done.

³ Section 1013.64, Florida Statutes.

⁴ FDOE memorandum, *2021 Cost of Construction Report*, dated March 2, 2022.

⁵ Orange Grove and Shore Acres Elementary Schools.

⁶ Section 1001.42(12)(l), Florida Statutes.

The District Auditing and Property Records (Internal Audit) Department elected to follow *Government Auditing Standards*,⁷ which encourage internal auditors to follow the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing (IIA Standards)* in conjunction with *Government Auditing Standards*. The *IIA Standards* require the internal audit function to report to a level within the organization, such as the Audit Committee or Board, that allows the internal audit activity to fulfill its responsibilities without interference in determining the scope of internal auditing, performing work, and communicating results.⁸

The District Internal Audit Department, among other things, prepares an annual comprehensive audit plan and presents the plan to the Superintendent and the Board for final approval. The Department Director reports to the Chief Financial Officer (CFO) who oversees the daily activities and approves time sheets and leave, travel reimbursements, and purchase requests of the Department Director. Pursuant to Board policies,⁹ the CFO also prepares annual performance evaluations of the Department Director. However, since the CFO is responsible for areas subject to internal audit activities and directly supervises and evaluates the Department Director, there is a risk for interference with the Department's work and related results. Therefore, the Department does not appear to be organizationally independent.

In response to our inquiry, District personnel indicated that the District is working on a plan for an organizational structure change that will maximize auditor independence. Notwithstanding, absent an organizational structure that promotes Department independence, the Board and District management may lack essential information about District financial systems and processes and there is reduced assurance that those systems and processes are compliant, effective, and efficient. A similar finding was included in our report No. 2021-062.

Recommendation: The District should improve the organizational independence of all internal audit functions by requiring the Department Director to administratively report to and be evaluated by the Audit Committee or the Board.

Finding 4: Physical Access Security Controls

Effective physical access controls include restricting physical access to information technology (IT) equipment and other Data Center resources to appropriate personnel and protecting those resources from intentional or unintentional loss or impairment. Effective access controls include periodic evaluations of physical access privileges to IT resources to verify that only authorized users have access and that the access provided to each user remains appropriate and necessary for the user's assigned job responsibilities.

In response to our inquiry, District personnel indicated that keycard access swipe badges and the related badge system are used to control physical access to the District Data Center containing IT resources. The Technology and Information Systems (TIS) Leadership Team managers and directors assign the badges, which authorized Data Center access for 173 employees as of June 30, 2023. However, we found that 128 of the 173 employees did not need that access based on their job responsibilities.

⁷ *Government Auditing Standards*, Section 3.57.

⁸ *IIA Standards*, Section 1110.

⁹ Board Policy, Chapter 1000, Code 1220, *Appraisal of Administrative Personnel*.

Employees with the inappropriate or unnecessary access included, for example, the Director, Payroll; Purchasing Technician; Secretary to the Associate Superintendent TIS; and Supervisor, Help Desk. According to District personnel, the 128 employees were granted the access because the District Data Center is used as TIS storage and office space and for meetings, and IT equipment occasionally needed repair. Notwithstanding, physical access to the Data Center should be restricted to computer operations personnel, systems programmers, and network administrators. While District security personnel periodically evaluate access privileges by comparing approved badge access requests to access privileges in the badge system, neither District management nor other District staff evaluated the appropriateness of IT resource access privileges based on employee job responsibilities.

Inappropriate or unnecessary physical access privileges to the Data Center increase the risk of unauthorized disclosure, modification, or destruction of District IT resources. Appropriately conducted physical access evaluations that include consideration of employee job responsibilities help ensure access to the Data Center remains appropriate.

Recommendation: The District should improve physical access controls by restricting Data Center access to only those employees who need the access to perform their assigned job responsibilities. Such improvements should include effective periodic evaluations of employee access privileges based on employee job responsibilities and timely removal of any inappropriate or unnecessary privileges.

Finding 5: Disaster Recovery Planning

Disaster recovery planning is an important element of IT controls established to manage the availability of valuable data and computer resources in the event of a processing disruption. The primary objective of disaster recovery planning is to provide the entity a plan for continuing critical operations in the event of a major hardware or software failure. The effectiveness of a disaster recovery plan requires key elements such as step-by-step procedures for recovery, secured off-site storage of backup files located an appropriate distance away from the primary location to guard against a disaster affecting both locations, an alternate site processing arrangement, and identification of current IT personnel responsible for recovery activities.

The District IT disaster recovery plan identifies various necessary elements such as the circumstances under which a backup site will be used; the employees needed at the site, their job responsibilities, and supplies needed; and locations to maintain backups of critical files. District personnel indicated two off-site storage facilities were rotated weekly for data backups and the District used a District middle school and the home of a District employee for additional backup storage. However, the two off-site storage facilities were within 5 miles of the District Data Center and the District did not have a formal agreement for an alternate processing site in the event of a disaster that interrupts critical IT operations.

Given the close proximity of the District's off-site storage facilities to the District Data Center, the District's ability to efficiently and effectively continue operations with minimal loss in the event of a disaster is limited. Subsequent to our inquiries, in June 2023 the District TIS Department discontinued use of the District employee home for backup storage. In addition, as of July 2023, District management indicated that they were in the process of securing an alternate cloud processing agreement.

Recommendation: The District should continue efforts to enhance disaster recovery procedures by establishing appropriate off-site backup storage locations and alternate processing sites an appropriate distance from the District Data Center.

Finding 6: Business Application User Identifiers

Appropriately controlled records for business application users enable District management to identify an authorized user by user identifier (ID) and the user's business activities. The State General Records Schedule¹⁰ requires access control records be retained a year after the records are superseded or access rights terminated. Given this requirement, it may be useful to restrict reuse of IDs for a time sufficient (e.g., at least one year) to comply with this requirement.

Our inquiries of District personnel and examination of District records for the 2022-23 fiscal year disclosed that a system administrator in the IT Department was responsible for maintaining an electronic record of business application users, user IDs, and user ID enabled and disabled dates; and an IT Department manager, as a backup, had access to the record. However, we found that user IDs were assigned to 96 employees, including 81 employees who were assigned user IDs that had been previously used and disabled within the past year. In addition, District records did not identify the dates that 57 of the reused user IDs were enabled and, although we requested, District records were not readily available to demonstrate the benefit of reassigning a user ID rather than issuing a unique new user ID.

According to District personnel, the dates that reused user IDs were enabled were not always recorded due to oversights. Absent appropriate accountability over business application user IDs, the District could experience difficulty in fixing responsibility for unauthorized modification, loss, or disclosure of business application activity.

Recommendation: The District should issue unique new user IDs or document the benefit of reassigning business application user IDs. In addition, District records should be enhanced to identify the date that user IDs are enabled.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2021-062, except that Finding 3 was also noted in that report as Finding 5.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from April 2023 through December 2023 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

¹⁰ *The State of Florida General Records Schedules GS1-SL for State and Local Government Agencies*, Item # 189.

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. 2021-062.
- 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 2022-23 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, logging and monitoring, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) 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. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
 - Tested the 21 roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for 15 accounts.
 - Tested the 11 roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 15 accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We reviewed selected user access privileges for 30 of the 1,833 employees who separated from District employment during the period July 1, 2022, through April 10, 2023, to determine whether the access privileges were timely deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated the adequacy of District procedures related to security incident response and reporting.
- Evaluated District IT procedures for requesting, testing, approving, and implementing changes to the District business application.
- 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.
- Examined the physical access controls at the District Data Center to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District Data Center.

- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 184 employees who had access to sensitive personal student information, we examined the access privileges of 35 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the period July 1, 2022, through April 25, 2023. From the population of expenditures totaling \$2.6 million related to 15 contracts and District employee payrolls for the same period, examined supporting documentation, including the contract documents, for selected expenditures totaling \$824,074 to evaluate the reasonableness of District actions, including District compliance with applicable State laws, State Board of Education (SBE) rules, contract terms, and Board policies.
- Examined the District Web site to determine whether the 2022-23 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- 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 annual risk assessments considering input from other finance and administrative management.
- From the population of \$19 million total workforce education program funds expenditures for the period July 2022 through March 2023, selected 30 expenditures totaling \$756,435 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 631 industry certifications eligible for 2022-23 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 5,784 reported contact hours for 30 selected students from the population of 414,941 contact hours reported for 2,374 adult general education instructional students during the Fall 2022 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Examined District records for the audit period supporting the teacher salary increase allocation received pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$24 million and records supporting related payments totaling the same amount to 6,654 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the allocation in compliance with Section 1011.62(14), Florida Statutes (2022).
- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and also notifying the result of the investigation to the FDOE pursuant to Section 1001.42(7)(b)3., Florida Statutes.
- Determined whether the District evaluated the effectiveness and suitability of the software applications prior to purchase, and the purchases were made through a competitive vendor selection process.

- Examined District records for two of the five projects completed during the 2021 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Evaluated District procedures and examined District records supporting 32 relocatables inspection reports from the population of 413 relocatables for the period July 1, 2022, through April 18, 2023, to determine whether the District provided for required annual inspections of existing relocatables used for student occupancy and corrected the previously cited deficiencies pursuant to Section 1013.20, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 and 1006.12, Florida Statutes; and Section 1011.62(12), Florida Statutes (2022).
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Section 1012.584, Florida Statutes; Section 1011.62(13), Florida Statutes (2022); and SBE Rule 6A-1.094124, Florida Administrative Code.
- Examined District records and evaluated renovation and remodeling planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Vision:
100% Student Success

Mission:
"Educate and prepare each student for college, career, and life."

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SCHOOL BOARD OF
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March 22, 2024

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

In connection with the operational audit of the Pinellas County School District (District) focused on selected District processes and administrative activities, we make the following representations:

Finding 1: District school safety procedures need improvement to ensure and demonstrate that applicable safe-school officers complete required mental health crisis intervention training.

The District plans to revise the Student Resource Officer (SRO) contract with external agencies, requiring them to furnish Schools Police with confirmations that each SRO completed the required mental health crisis intervention training prior to assignment of each officer. Thereafter, the District will collect and maintain the documented verifications of the completed SRO and School Safety Officer (SSO) trainings for each officer in a file managed by Schools Police prior to their assignment.

Finding 2: The District did not always accurately complete the required District construction projects cost report submitted to the Florida Department of Education during the 2021 calendar year or properly maintain the records to support the cost report.

The District will revise the procedures for collecting and reporting construction costs for those projects subject to student station cost reporting. In addition, the District will implement a review and approval process to include the Operational Services budget analyst, the Director of Facilities Design and Construction, and the Chief Operations Officer and all supporting data and the final cost per student station report will become part of the permanent project file.

Finding 3: As similarly noted in our report No. 2021-062, the organizational independence of the District Internal Audit Department could be improved.

To improve organizational independence of the District's internal audit function, our aim is to institute an audit committee. Establishing this committee will involve a methodical approach geared towards bolstering governance, transparency and oversight.

The School Board of Pinellas County, Florida, prohibits any and all forms of discrimination and harassment based on race, color, sex, religion, national origin, marital status, age, sexual orientation or disability in any of its programs, services or activities.

Education for a Changing World www.pcsb.org

Finding 4: District controls over physical access to the Information Technology (IT) Data Center could be enhanced.

We are currently reviewing employee access to the Data Center to determine if the access is necessary to perform their assigned responsibilities. Technology and Information Systems (TIS) will work with our District's Office of Safe Schools to assist with the development of procedures to periodically evaluate employee access privileges throughout the District, which will ensure a periodic review of the positions and job responsibilities that necessitate Data Center access. This process will include the timely removal of inappropriate or unnecessary privileges noted.

Finding 5: The District's IT disaster recovery planning procedures needed improvement.

We will enhance disaster recovery procedures by establishing appropriate off-site backup storage locations and alternate processing sites at an appropriate distance from the District Data Center.

Finding 6: Instead of always issuing a new business application user identifier (ID), the District assigned employee user IDs that had been previously used by former employees. The benefit of this practice was not readily apparent and the date that the reused user ID was enabled was not always recorded.

We will issue new unique Business Application User IDs. In addition, our records will be enhanced to identify the date that user IDs are enabled.

Please contact Kevin Smith, Chief Financial Officer, at 727-588-6318 should you require any additional information.

Sincerely,



Kevin K. Hendrick
Superintendent

- c: Stephanie Woodford, Deputy Superintendent
- Kevin W. Smith, CPA, Chief Financial Officer
- Clint Herbic, Chief Operations Officer
- Keith Mastorides, Chief Technology Officer