

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2025-014
September 2024

**WAKULLA COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Robert Pearce served as Superintendent of the Wakulla County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Eddie Hand	1
Melisa Taylor, Chair through 11-12-23	2
Cale Langston, Chair from 11-13-23, Vice Chair through 11-12-23	3
Joshua Brown, Vice Chair from 11-13-23	4
Laura Lawhon	5

The audit was supervised by Maria G. Loar, 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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WAKULLA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Wakulla County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-047. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2022-047, District school safety procedures need improvement to ensure and demonstrate compliance with State law.

BACKGROUND

The Wakulla 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 Wakulla County. The governing body of the District is the Wakulla 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 2023-24 fiscal year, the District operated four elementary, two middle, one high, and two specialized schools; sponsored one charter school; and reported 5,164 unweighted full-time equivalent students.

FINDING AND RECOMMENDATION

Finding 1: School Safety – School Resource Officer Services

State law¹ requires the Board and the Superintendent to partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians, at each District and charter school facility. SROs must be certified law enforcement officers and, among other things, complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. In addition, effective school safety measures include documented verification that an SRO is present at each school facility during school hours and has completed required training.

For the 2023-24 fiscal year, the District contracted with the Wakulla County Sheriff's Office to provide ten SROs for the nine District schools each day school was in session.² The contract with the Sheriff's Office stipulated that an SRO would be assigned to a designated school for 8.5 hours each day that school was in session. However, we found that District controls over SRO services could be improved as:

¹ Section 1006.12, Florida Statutes.

² During the 2023-24 fiscal year, the District-sponsored charter school received school guardian services and maintained time records to document receipt of the services.

- District records did not document SRO attendance, either by the school visitor log³ or other means, to facilitate the monitoring of SRO services.
- The contract did not require confirmation that each SRO had completed the required training and District procedures did not require documented verification that the required training was completed. Moreover, Sheriff's Office records obtained by the District after our inquiry only evidenced that two of the ten SROs had completed the training.

According to District personnel, they relied upon the Sheriff's Office to ensure that an SRO was present at each school facility during school hours and that the SROs completed the required training. However, such reliance provides the District limited assurance that the SRO services were provided by qualified staff as expected. Absent effective monitoring procedures over SRO services, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety. A similar finding was noted in our report No. 2022-047.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include:

- **Documented verification that at least one SRO is present during school hours at each school.**
- **Contract provisions requiring confirmation that each SRO completed the required mental health crisis intervention training.**
- **Documented verification that each SRO had completed the required training.**

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2022-047, except that Finding 1 was also noted in that report as Finding 1.

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 2024 through July 2024 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

³ The District uses a physical sign in/sign out log for visitors to record arrival and departure times.

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. 2022-047.
- 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 2023-24 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, 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. Specifically, we tested the:
 - 13 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 13 accounts.
 - 13 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 11 accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We reviewed selected user access privileges for the two employees with critical access who separated from District employment during the audit period 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.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 27 employees 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.
- 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 audit period.
- Examined District records supporting the workforce education program funds expenditures totaling \$166,393 during the period July 2023 through April 2024 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).
- Examined District records supporting 613 reported contact hours for 24 selected students from the population of 3,445 contact hours reported for 32 adult general education instructional students during the Fall 2023 Semester to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2023-24 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).
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.

- From the compensation payments totaling \$33.4 million to 771 employees during the audit period, examined District records supporting compensation payments totaling \$93,944 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 for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and for notifying the result of the investigation to the FDOE pursuant to Section 1001.42(7)(b)3., Florida Statutes.
- From the three significant construction projects in progress during the period July 2023 through May 2024 with contract costs totaling \$15.8 million and expenditures totaling \$12.5 million, examined District records supporting one selected construction management contract project with a guaranteed maximum price contract of \$14.6 million and selected expenditures totaling \$3.9 million to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, 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 was sufficient and complied with the contract provisions.
 - The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
 - The District made use of its sales tax exemption to make direct purchases of materials, or documented its justification for not doing so.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2023 cost of construction reports of District student station costs. For the one construction project completed during the 2023 calendar year, we examined District records to determine whether the District accurately reported student station costs in compliance with Section 1013.64(6)(b)2., 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.
- 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; and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) transactions totaling \$3 million during the audit period, examined documentation supporting 30 selected transactions totaling \$18,085 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the three cardholders who separated from District employment during the audit period.

- Examined District records for the audit period to determine whether District procedures ensure, prior to payment, that vendor information change requests are properly verified.
- Examined District records to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to the eligible charter school, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of general expenditures totaling \$38.3 million during the audit period, examined District records supporting 30 transactions totaling \$181,788 to determine whether selected expenditures were reasonable, correctly recorded, and adequately documented; for a valid District purpose; properly authorized and approved; and in compliance with applicable laws, contract terms, and Board policies.
- 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



WAKULLA COUNTY SCHOOL BOARD

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Robert Pearce
Superintendent

Edward Hand
District I

Melisa Taylor
District II

Cale Langston
District III

Joshua Brown
District IV

Laura Lawhon
District V

Wakulla County District School Board Management's Corrective Action Plan For the Fiscal Year Ended June 30, 2024

September 3, 2024

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

Dear Ms. Norman:

The preliminary and tentative findings and recommendations for the fiscal year ended June 30, 2024 have been reviewed. Our response to the findings and recommendations are as follows:

Finding Number 2024-001: District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.

Planned Corrective Action:

- The district agrees that the monitoring of SRO's attendance and documentation thereof could be improved. Principals were directed at the annual administrative workshop to amend their sign in sheets to have a space for all assigned SSOs and a "substitute".
- During the operational audit District Safe School Specialist requested training documents from the Wakulla County Sheriff's Office (WCSO) and was unable to obtain them. In accordance with HB1473 which amends requirement of s. 1006.12(1)(b), F.S., to include a new stipulation that agreements between a district and a law enforcement agency to "The agreements shall identify the entity responsible for maintaining records relating to training", the new 2024-2025 agreement between Wakulla County Schools (WCS) and the Wakulla County Sheriff's Office states that WCSO will maintain the records. Also, WCSO has notified WCS that they are sending a deputy to become a trainer for the required courses so they will now be able to provide all the training themselves instead of relying on the ability of space in a class elsewhere in the state.

Anticipated Completion Date:

- Sign-in sheets have already been corrected.
- The attached agreement has already been amended and approved, while WCSO intends to send a staff member to the training in October of 2024 and complete training of remaining deputies in November 2024.

Responsible Contact Person: Richard Myhre, District Safe School Specialist.

Crawfordville Elementary • Medart Elementary • Shadeville Elementary • Riversink Elementary
Riversprings Middle School • Wakulla Middle School • Wakulla High School
Wakulla Education Center • Wakulla Institute

The District accepts your comments and recommendations with regard to its 2023-2024 fiscal year audit report in a positive and constructive manner. All recommendations will be implemented during the 2024-2025 fiscal year. The District commends your staff on their courtesy and professionalism.

Sincerely,

A handwritten signature in blue ink that reads "Robert R. Pearce". The signature is written in a cursive style.

Robert Pearce
Superintendent, Wakulla County School Board