

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2025-046
November 2024

**SUMTER COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Richard A. Shirley served as Superintendent of the Sumter County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Sally B. Moss	1
Brett Sherman, Chair from 11-14-23, Vice Chair through 11-13-23	2
David A. Williams	3
Russell Hogan, Vice Chair from 11-14-23	4
Kathie L Richard, Chair through 11-13-23	5

The audit was supervised by Anna 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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SUMTER COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Sumter County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-042. Our operational audit disclosed the following:

Finding 1: District records did not always demonstrate that employee access privileges to District data and information technology resources were promptly deactivated for individuals who separated from District employment.

BACKGROUND

The Sumter 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 Sumter County. The governing body of the District is the Sumter 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 ten elementary, middle, high, and specialized schools; sponsored one charter school; and reported 9,635 unweighted full-time equivalent students.

FINDING AND RECOMMENDATION

Finding 1: Timely Deactivation of Information Technology User Access Privileges

The State General Records Schedule¹ requires that access control records pertaining to employee access to a computer network be retained a year after the records are superseded or access rights terminated. Appropriately maintained records of employee access rights demonstrate District monitoring efforts to restrict access rights to District data or information technology (IT) resources based on employee job responsibilities and whether the rights are promptly terminated when individuals separate from District employment.

District procedures provide that the active directory (AD) is used to authenticate users logging into the District network, including logins to the enterprise resource planning system (ERP) finance and human resources (HR) applications. Our inquiries of District personnel disclosed that the IT Coordinator is responsible for maintaining an electronic record of AD accounts and that the IT system automatically disables AD accounts based on employment separation dates entered into the ERP. However, records of the disabled accounts are only maintained for 30 days and the IT system deletes those accounts from the AD after that time frame.

¹ *The State of Florida General Records Schedule GS1-SL for State and Local Government Agencies*, Item # 189.

For the period July 1, 2023, through May 1, 2024, 133 employees with IT access rights to District data or IT resources separated from District employment. As part of our audit in June 2024, we requested for examination District records identifying the date access rights were terminated for 25 selected former employees. Because disabled accounts were deleted after 30 days, District records only identified the 2 user accounts that were deactivated during the 30-day period before our tests and District records were unavailable to identify the date accounts were disabled for the other 23 former employees, including 4 former employees who had access to critical District applications.

While District records indicated that, as of June 2024, the AD accounts were no longer active for the 23 former employees and we did not identify any misuse of District data or IT resources, without maintaining records to show the prompt removal of access privileges, the risk is increased that access privileges may be retained after employment terminations and be misused by former employees or others. According to District personnel and subsequent to our inquiries, the process for terminating access rights was updated in June 2024 to start maintaining records of the disabled accounts on the AD for at least 1 year.

Recommendation: The District should continue efforts to comply with the State General Records Schedule by retaining appropriate access control records for at least a year after the records are superseded or access rights terminated.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2022-042.

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 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. 2022-042.
- 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.
- Evaluated District procedures for maintaining and reviewing employee access to information technology data and resources. We examined selected user access privileges to District enterprise resource planning 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, from the population of 134 users, we tested user access

privileges for 25 selected users who had access to the finance and HR applications. 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.

- Evaluated District procedures to prohibit former employee access to electronic data files. We examined District records supporting selected user access privileges for 25 of the 133 employees who separated from District employment during the period July 2023 through May 2024 to determine whether the access privileges were timely deactivated.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 30 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 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 audit period.
- Evaluated the \$128,857 total workforce education program funds expenditures for the period July 1, 2023, through April 8, 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 the 11 industry certifications eligible for the audit period performance funding and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 1,149 reported contact hours for 30 selected students from the population of 10,507 contact hours reported for 143 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 proposed, tentative, and official budgets for the audit period 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.
- Examined documentation supporting the District's annual tangible personal property (TPP) physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined District records as of April 19, 2024, for 14 employees and 16 contractor workers selected from the population of 968 employees and 1,126 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.

- 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, and 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 Sections 1011.62(13) and 1012.584, Florida Statutes; and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) transactions totaling \$563,933 during the period July 2023 through March 2024, examined documentation supporting 30 selected transactions totaling \$35,272 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 three cardholders who separated from District employment during the audit period.
- Examined District records for the period July 1, 2023, through May 14, 2024, to determine whether the District procedures ensured that vendor information changes were properly authorized, documented, and verified.
- 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



SUMTER COUNTY SCHOOL BOARD

2680 W C-476, Bushnell, Florida 33513 – <http://www.sumter.k12.fl.us>

Preparing the Next Generation Today!

Richard A. Shirley
Superintendent of Schools

BOARD MEMBERS

District 1 **Sally Moss**
District 2 **Brett Sherman**
District 3 **David A. Williams**
District 4 **Russell Hogan**
District 5 **Kathie L. Joiner**

TELEPHONE (352) 793-2315

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Assistant Superintendent
Ext. 50247 Fax 793-4180

Curriculum & Instruction
Ext. 50206 Fax 793-4180

Elementary Education
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Secondary Education
Ext. 50210 Fax 793-4180

Student Services
Ext. 50211 Fax 793-4180

School Safety
Ext. 50232 Fax 793-4180

Finance
Ext. 50233 Fax 793-4963

Human Resources
Ext. 50220 Fax 793-2096

Employee Benefits
Ext. 50229 Fax 793-2096

Food Service
Ext. 52200 Fax 793-4277

Professional Development
Ext. 51201 Fax 748-7639

MIS/Data Processing
Ext. 50241 Fax 793-4963

Exceptional Education
Ext. 50259 793-1612

Information Technology
Ext. 50263 Fax 793-4377

Adult Education
Ext. 54200 Fax 793-6508

Facilities
Ext. 52202 Fax 793-9298

Warehouse
Ext. 52220 Fax 793-9298

Transportation
Ext. 53200 Fax 793-1083

The Villages Charter School
352-259-2350 Fax 259-3850

October 24, 2024

Ms. Sherrill F. Norman, CPA
Auditor General - State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: Sumter County District School Board
Preliminary and Tentative Audit Finding
For Operational Audit Fiscal Year Ended June 30, 2024

Dear Ms. Norman:

This letter is intended as the Sumter County School District's response to the preliminary and tentative operational audit finding dated October 15, 2024 for the District's fiscal year ending June 30, 2024.

Finding 1: Timely Deactivation of Information Technology User Access Privileges

The Sumter County School District will not remove accounts from the Active Directory until they have been disabled for at least a year. This will maintain records to show that they were deactivated in a timely manner. This process was implemented in June 2024, immediately upon notification of this concern, and has been maintained since then. IT staff are also testing software programs that would keep record of deactivation dates to further enhance security in this area.

Please contact Lindsey Watson at 352-793-2315 x 50202 if you have any questions.

Sincerely,

Richard A. Shirley
Superintendent