

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2025-060
December 2024

**COLLIER COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Dr. Leslie C. Ricciardelli served as Superintendent of the Collier County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Jerry Rutherford	1
Stephanie Lucarelli, Vice Chair from 11-16-23	2
Kelly Mason, Chair	3
Erick Carter	4
Timothy D. Moshier, Vice Chair through 11-15-23	5

The team leader was Kirenia Nieto, CPA, and the audit was supervised by Ramon L. Bover, 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.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

COLLIER COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Collier County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-104. Our operational audit disclosed the following:

Finding 1: District school safety procedures need improvement to ensure and demonstrate compliance with State law.

Finding 2: District records did not always demonstrate compliance with statutory emergency drill requirements.

Finding 3: District employees and school officers did not always complete, or did not always timely complete, the required annual ethical conduct training. A similar finding was also noted in our report No. 2022-104.

Finding 4: District controls over purchasing card limits, expenditure approvals, and cancellations could be enhanced.

BACKGROUND

The Collier 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 Collier County. The governing body of the District is the Collier County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2023-24 fiscal year, the District operated 55 elementary, middle, high, and specialized schools; sponsored 9 charter schools; and reported 49,881 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

State law¹ requires that the Board and Superintendent partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) at each school facility. SROs 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. In addition, effective school safety measures include documented verification that each SRO has completed the required training and that an SRO is present at each school facility during school hours.

¹ Section 1006.12, Florida Statutes.

For the 2023-24 fiscal year, the District contracted with the Collier County Sheriff's Office and the Marco Island Police Department to provide 74 SROs for the 55 District and 9 charter schools each day school was in session. Our examination of the contracts and District records supporting the SRO services found that District controls over SRO services could be improved as:

- The contracts did not require confirmation that each SRO had completed the required mental health crisis intervention training and District procedures did not require documented verification that the required training was completed. Absent District records supporting the completion of the mental health crisis intervention training, we requested, and in October 2024 the District obtained from applicable local law enforcement agencies documentation for 15 selected SROs assigned to 13 District schools and 2 charter schools demonstrating that those SROs completed the required training.
- SROs use their access badge to automatically record their attendance at schools; however, District personnel did not use those attendance records or other means to document verification that the SRO services were received.

In response to our inquiries, District personnel indicated that they relied on the local law enforcement agencies to ensure that the SROs completed the required mental health crisis intervention training and that at least one SRO was present at each school facility during school hours. However, such reliance provides the District limited assurance that each SRO had completed the training and that each school received the expected SRO services. 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.

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

- **Provisions in law enforcement agency contracts requiring confirmation that each SRO completed the required mental health crisis intervention training.**
- **District personnel to document verification that each SRO completed the required mental health crisis intervention training and at least one SRO is present during school hours at each school.**

Follow-Up to Management's Response

Management's response states that the District "has not been responsible for maintaining training records for law enforcement personnel assigned to our schools. This is because the responsibility for managing and retaining such records fell solely on the law enforcement agencies involved, not the District." The response also states that the District "does not maintain timecards for SROs assigned to schools because these officers are directly employed by the law enforcement agencies. As such, it is the responsibility of the respective agencies to manage and maintain their personnel's time records."

While we understand the necessity for law enforcement agencies to maintain personnel records for their employees, ultimate responsibility for student and staff safety rests with the District. As such, the District is responsible for ensuring that SRO services are provided consistent with State law by documenting verification that each SRO completed the required mental health crisis intervention training and that each school received the expected SRO services. Accordingly, the finding stands as presented.

Finding 2: Emergency Drills

State Board of Education (SBE) rules² require each school to conduct six emergency drills each school year.³ One emergency drill must take place within the first 10 days of the beginning of the school year and the remaining five drills must take place at least every 45 days that school is in session.

As part of our audit, we requested for examination District records supporting the 174 required emergency drills (116 active threat emergency drills and 58 other emergency drills) required at 29 selected schools (24 District schools and 5 charter schools).⁴ We found that 19 emergency drills were not conducted within the time frames set by SBE rules. Specifically:

- An emergency drill was not conducted within the first 10 days of school at 4 schools.⁵ The 4 drills were subsequently conducted 1 to 6 days, or an average of 3 days, late.
- 15 emergency drills were not conducted within 45 days of the previous drill. The 15 drills were subsequently conducted 2 to 31 days, or an average of 9 days, late. The late drills were noted at 14 schools, including 2 of the schools without an emergency drill within the first 10 days of school.⁶

District personnel indicated that, due to oversights or misunderstandings about drill requirements, some drills were not conducted timely. Without timely emergency drills, the District cannot demonstrate compliance with the drill requirements or that appropriate measures had been taken to encourage student and school personnel safety.

Recommendation: The District should ensure and document that all emergency drills are timely conducted as required.

Finding 3: Ethical Conduct

State law⁷ requires the Board to adopt policies establishing standards of ethical conduct for educational support employees, instructional personnel, administrative personnel, and school officers, as defined in State law.⁸ The Board adopted standards of ethical conduct,⁹ requiring staff, Board members, and the Superintendent, upon employment and annually thereafter, to complete training on the standards including the responsibility to report alleged misconduct by personnel affecting the health, safety, or welfare of students.

During the 2023-24 fiscal year, the District had 6,313 District employees and school officers, including 5 Board members and the Superintendent. Each of the 6,313 individuals were required to complete the required ethical conduct training by September 2023 and document on an electronic form the training

² SBE Rule 6A-1.0018(15), Florida Administrative Code (2023).

³ Four of the six emergency drills must address active threats and the remaining two drills must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification.

⁴ The 29 selected schools included 10 middle and high, 9 elementary, 4 specialized, 3 K-12, and 3 K-8 schools.

⁵ The 4 schools included a middle, a K-8, a K-12, and a specialized school.

⁶ Thirteen schools (6 middle and high, 3 K-8, 2 elementary, and 2 specialized schools) each had one late drill and 1 school, a K-12 school, had two late drills. The 2 schools also without an emergency drill within the first 10 days of school were a K-8 school and a specialized school.

⁷ Section 1001.42(6), Florida Statutes.

⁸ Section 1012.01, Florida Statutes.

⁹ Board Policies po0124 and po3210, *Standards of Ethical Conduct*.

completion date. Our audit procedures disclosed that the completion date documented by 157 District employees was 33 to 210 days, or an average of 174 days, late and, as of June 30, 2024, 4 Board members and the Superintendent had not documented completion of the training.

In response to our inquiry, District personnel indicated that certain District employees had not completed the training timely primarily because the employees were on leave when training occurred and confirmed that the 4 Board members and the Superintendent had not completed the training. District personnel also indicated that they sent reminders to department heads after the training due date, listing employees who did not complete the training, but did not send reminder notices to the Board members or Superintendent. Without timely completion of required ethical conduct training, District employees and school officers may be unaware of the District's standards of ethical conduct and their responsibility to report alleged misconduct or abuse affecting the health, safety, or welfare of a student. A similar finding was also noted in our report No. 2022-104.

Recommendation: The District should enhance procedures to ensure that all District employees and school officers, including Board members and the Superintendent, timely complete the required training on standards of ethical conduct.

Finding 4: Purchasing Cards

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional requirements in Board policies,¹⁰ District procedures,¹¹ and the *Purchasing Card Manual (Manual)*. The *Manual* provides that the intent of the P-card is to improve the efficiency of small dollar purchases and that P-card single and total monthly transaction dollar limits are \$999 and \$5,000, respectively, unless adjusted limits are approved. According to the *Manual*, each P-card is subject to dollar limits determined by the Director of Purchasing or the P-card Administrator and adjustments to those limits may be approved after review of the use of the P-card with the requesting principal or department head.

The *Manual* requires all cardholders to code, review, and approve P-card transactions through the bank online platform and provides that the Purchasing Department may require a second-level approver to review and approve purchases in the bank online platform. When an employee separates from District employment, the Human Resources (HR) Department notifies the Purchasing Department by e-mail and the Purchasing Department is responsible for prompt P-card cancellations.

During the period July 2023 through April 2024, the District reported 205 active P-cards with 15,051 P-card expenditures totaling \$5.6 million.¹² Our audit procedures disclosed that Board policies and District procedures associated with P-card transaction dollar limits, expenditure approvals, and cancellations could be enhanced to better promote P-card accountability.

¹⁰ Board Policy po6424, *Use of Purchasing Cards*.

¹¹ District procedures ap6424, *Purchasing Cards*.

¹² 68 of the 205 active accounts had P-card limits but were not used during the period July 2023 through April 2024.

P-Card Transaction Dollar Limits

The District P-card limits for 202 of the P-cards were \$999 to \$10,000 for a single transaction and \$2,000 to \$20,000 for total monthly transactions and we found that the basis for the transaction dollar limits of those P-cards was reasonable and properly supported. However, District records did not demonstrate the basis for the limits established for the Information Technology (IT) Department’s 3 P-cards. For each of those 3 P-cards, the single and total monthly transaction dollar limits were \$2 million. In response to our inquiries, District personnel indicated that the Executive Director of Technology and the then purchasing director set the high P-card limits to take advantage of the P-card rebates offered by the bank and to minimize costs and administrative burden associated with purchases. Notwithstanding this response, granting excessive single and monthly transaction dollar limits is not consistent with the *Manual*, which provides that P-cards are to improve the efficiency of small dollar amount purchases. In addition, having high P-card limits increase the risk that any errors or fraud that may occur will not be timely detected.

Our scan of IT Department P-card expenditures during the period July 2023 through April 2024 disclosed certain large purchases such as, for example, IT network security protection services with costs totaling \$62,775, cyber security services with costs totaling \$49,497, and electrical equipment with costs totaling \$18,500. However, as shown in Table 1, during that period, neither the single nor total monthly transaction dollar amounts were close to the \$2 million limits.

Table 1
IT Department P-Cards
Single and Total Monthly Transaction Expenditures
July 2023 Through April 2024

P-Card	Time Period	Single Transaction Expenditure		Total Monthly Transaction Expenditure Range	Total Expenditures
		Range	Average		
1 ^a	July 2023	\$4.07 to \$83,767	\$2,994	\$365,281	\$ 365,281
2 ^b	September 2023 through April 2024	\$1.70 to \$94,990	\$4,290	\$44,360 to \$321,569	\$1,025,235
3 ^c	July 2023 Through April 2024	\$0.84 to \$94,164	\$2,420	\$19,653 to \$247,044	\$1,359,968

- ^a IT Supervisor P-card reported stolen in July 2023 and canceled.
- ^b IT Supervisor P-card issued in September 2023 to replace P-card 1.
- ^c IT Department P-card maintained by the Executive Director of Technology who authorizes use of the P-card by several IT Department employees.

Subsequent to our inquiries, in August 2024 District personnel evaluated the P-card transaction dollar limits and reduced the IT Department P-cards’ single and total monthly transaction dollar limits to \$10,000 and \$250,000, respectively.

P-Card Expenditures

As part of our audit, we examined District records supporting 72 selected P-card expenditures totaling \$174,857, made with 21 P-cards, to evaluate the propriety of the P-card expenditures and related approval process. While we found that the expenditures were for a District purpose, secondary approval was only documented for 3 P-card expenditures totaling \$71,101 and primarily for IT equipment

purchases. For the other 69 P-card expenditures,¹³ ranging from \$19 to \$6,932 and totaling \$103,756, the cardholders both requested and approved each purchase in the bank online platform without a second-level review and approval. Although the Purchasing Department had authority to require a second-level approver to review and approve the purchases, neither Board policies, District procedures, nor the *Manual* require such review and approval for P-card expenditures. Absent such review and approval, there is an increased risk for fraud or errors to occur without timely detection and remedy.

P-Card Cancellations

To determine whether the District promptly canceled applicable P-cards, we examined District records for the eight cardholders who separated from District employment during the period July 2023 through April 2024. We found that the District did not cancel the P-cards for three of the former employees until 26, 18, and 17 days, after the cardholders' employment separation dates. District personnel indicated that the delayed cancellations occurred because Purchasing Department staff overlooked two of the cancellations and the HR Department did not promptly notify the Purchasing Department to cancel the third one. While our tests disclosed that the individuals did not use the P-cards after separating from District employment, without prompt cancellation of assigned P-cards, there is an increased risk that unauthorized P-card usage may occur.

Recommendation: The District should enhance controls over P-cards by:

- **Requiring District records to demonstrate the basis for transaction dollar limits established for the IT Department P-cards.**
- **Updating the *Manual* to require a documented, second-level review and approval of all P-card expenditures.**
- **Ensuring prompt cancellation of P-cards upon cardholders' separation from District employment.**

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2022-104, except as noted in Finding 3, which was also noted in that report as Finding 3.

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 2024 through August 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

¹³ Purchases included, for example, vehicle repairs totaling \$6,932, legal advertisement totaling \$4,193, and printed documents totaling \$3,184.

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. 2022-104.
- 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, 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. Specifically, we tested the:
 - 15 roles that allowed update access privileges to selected critical ERP system finance application functions.
 - 4 roles that allowed update access privileges to selected critical ERP system HR application functions.

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 30 of the 451 employees 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.
- 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.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 96 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on each 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.
- From the population of expenditures totaling \$155.5 million and transfers totaling \$82.5 million during the audit period 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 \$8.9 million and \$50.2 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.

- From the population of \$17.5 million total workforce education program funds expenditures for the audit period, selected 30 expenditures totaling \$381,214 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 111 industry certifications eligible for the audit period performance funding, examined 25 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 4,963 reported contact hours for 30 selected students from the population of 304,939 contact hours reported for 2,052 adult general education instructional students for 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 (FDOE).
- 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.
- From the compensation payments totaling \$530.1 million to 6,307 employees during the audit period, examined District records supporting compensation payments totaling \$282,144 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 Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 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) expenditures totaling \$5.6 million during the period July 2023 through April 2024, examined documentation supporting 72 selected expenditures totaling \$174,857 for 21 selected P-cardholders to determine whether P-cards were administered in accordance with District procedures. We also determined whether the District timely canceled the P-cards for the 8 cardholders who separated from District employment during this period.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$1 billion for the audit period, we examined documentation supporting 30 payments for general expenditures totaling \$393,843.
- Examined District records for the audit period to determine whether 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



Collier County
Public Schools
Office of the Superintendent

5775 Osceola Trail
Naples, Florida 34109

239.377.0212

www.collierschools.com

November 21, 2024

Honorable Sherrill F. Norman
Auditor General
Claude Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

We are in receipt of your preliminary and tentative audit findings for the year ended June 30, 2024. Pursuant to the provisions of Section 11.45(4)(d), Florida Statutes, we respectfully submit the following statements concerning the preliminary and tentative findings.

Response No 1: School Safety – School Resource Officer Services

The District acknowledges the finding. Historically, Collier County Public Schools (CCPS) has not been responsible for maintaining training records for law enforcement personnel assigned to our schools. This is because the responsibility for managing and retaining such records fell solely on the law enforcement agencies involved, not the school district. The District was able to obtain from the law enforcement agencies documentation of the selected School Resource Officers (SROs) demonstrating that those SROs completed the required training. Nevertheless, in accordance with Florida House Bill 1473, which was signed into law this summer, the Memorandum of Understanding (MOU) between CCPS and local law enforcement agencies (e.g., the Collier County Sheriff's Office and Marco Island Police Department) has been updated. As a result of this legislation, effective in the 2024-2025 school year, the MOU now specifies that CCSO and MIPD are responsible for maintaining all records related to law enforcement officer training. This update ensures compliance with the new legal requirements set forth by the state.

Pursuant to timecards, CCPS does not maintain timecards for SROs assigned to schools because these officers are directly employed by the local law enforcement agencies (e.g., Collier County Sheriff's Office and Marco Island Police Department). As such, it is the responsibility of the respective agencies to manage and maintain their personnel's time records, as they are the employers of the officers. Regarding funding and cost structure, our agreement with the law enforcement agencies does not involve a cost-sharing arrangement or per-hour/per-deputy cost. Instead, the District receives earmarked funds from the state specifically designated for Safe School Officers. These funds are provided annually as a lump sum and are intended to support the presence of SROs on campuses. Importantly, the allocated funding does not cover the full cost of the services provided by the law enforcement agencies. This funding structure is unique to our county and does not involve invoicing for hourly, daily, or weekly services. The District merely passes through the earmarked funds, which are not sufficient to fully reimburse the agencies for the comprehensive level of service they provide under this agreement. For reference purposes, we have included a letter from Sheriff Kevin Rambosk which outlines the purpose of the MOU between CCPS and the CCSO. As stated in the Sheriff's letter, the MOU identifies his commitment to ensuring the presence of an SRO at each school during school hours and the maintenance of attendance records for his officers.

Response No 2: Emergency Drills

The District acknowledges the finding. During the 2023-2024 school year, Collier County Public Schools conducted a total of 1,446 emergency drills across our schools. These drills covered a variety of scenarios to ensure the safety and preparedness of our students and staff. While the district met the required number of drills, the audit identified



Collier County
Public Schools
Office of the Superintendent

5775 Osceola Trail
Naples, Florida 34109
239.377.0212
www.collierschools.com

19 drills (approximately one percent) with administrative deficiencies noted. The deficiencies were related to scheduling: four drills were conducted on average three days late, within the first 10 days of school. Additionally, 15 drills were not conducted within 45 days of the previous drill, an average of nine days late. To address these findings and ensure further compliance, effectively at the start of the 2024-2025 school year, CCPS revised our drill planning procedures. We selected one week for each quarter dedicated to active assailant drills, ensuring that drills occur no more than 45 days apart. Our new planning worksheet includes clear deadlines for drill completion, with specific dates indicating the last day to complete drills within the first 10 days of school. The 2024-2025 drill planning worksheet was previously provided. Furthermore, during our beginning-of-year meetings and notices throughout the school year, we reinforced our expectations.

At Collier County Public Schools, we are committed to a continuous review of our safety procedures in order to ensure compliance with all relevant safety regulations.

Response No 3: Ethical Conduct

The District acknowledges the finding. Board policies mandate that all employees receive training on ethical conduct and mandatory reporting; however, state law and School Board Policy do not specify a timeline for completing this training. The timeline is set internally as part of the District's procedures.

The District offers various methods for training all employees on policies, particularly on ethical conduct and mandatory reporting. This includes virtual training via a video linked to an electronic acknowledgment of policies and procedures. All certified staff receive additional training during the in-service week at their respective schools, and new teachers participate in the required new teacher induction program. Certified coaches are trained throughout the year, both in person and online. Guest teachers and substitutes receive training in a similar manner.

Training is also provided to employees in nutrition services, transportation, and maintenance during their required in-service training at the beginning of the year. Additionally, all classroom volunteers receive training during their respective school's volunteer orientation program.

The District plans to continue updating training notifications through the iBriefing internal communication system. This will include reminders to employees about their obligations under the law regarding the completion of their training. These reminders will be sent more frequently to all employees, including school board members and the Superintendent, if they have not completed their training. Furthermore, the District will enhance procedures to ensure that ethical conduct training is properly documented.

Response No 4: Purchasing Cards

The District acknowledges the finding. Below, we provide clarification on compliance with relevant laws, policies, and procedures as well as the additional steps already implemented to strengthen documentation processes associated with this area.

P-Card Transaction Dollar Limits: The District is in compliance with State Law, as well as School Board policies, District procedures, and the Purchasing Manual in regard to P-Card transaction dollar limits. The Purchasing Manual authorizes the Senior Director of Purchasing to implement higher limits as necessary on individual Purchasing cards (P-cards).

For the Technology Department P-cards, higher limits were set to accommodate the need for timely purchases and to optimize rebates for the District. During the audit year, the \$2 million limits were applied to two P-cards. A third P-card temporarily reflected the higher limit due to the cancellation of the card following a fraudulent charge during the audit year. However, only two cards were active at any time. The higher limits ensured uninterrupted



Collier County
Public Schools
Office of the Superintendent

5775 Osceola Trail
Naples, Florida 34109
239.377.0212
www.collierschools.com

operations, maximized district revenue through rebates, while adhering to the District's total credit limit of \$2 million per month across all P-cards collectively, which is monitored to ensure the aggregate limit is not exceeded.

In recognition of the audit's recommendations, the Purchasing and Technology Departments have implemented additional processes to enhance documentation and oversight for high-dollar transactions. These measures were established in August 2024 and have been successfully operational since then with the process utilized several times by these departments.

The updated procedure includes the following:

1. Reduction of P-Card Limits: The monthly transaction limits for the two Technology P-cards have been reduced to \$250,000, with single transaction limits reduced to \$10,000.
2. Technology P-Card Transaction Request Process:
 - When greater limits are required, the Technology Department must submit a Technology P-Card Transaction Request form to the Purchasing Department.
 - This form requires detailed information, including vendor details, item descriptions, budget codes, dollar amounts, bid or purchasing numbers, and supporting documentation.
 - The Purchasing Department reviews the request and, if approved, temporarily increases the P-card limit to an appropriate threshold to facilitate the purchase. Limits reset automatically within 2-3 business days.

P-Card Expenditures: There are no state laws, district policies, or district procedures that mandate secondary approval for all P-card transactions. However, the District recognizes the importance of implementing additional oversight measures to further strengthen internal controls and minimize risk.

The Purchasing Department will take this recommendation and update the Purchasing Manual to require a second-level review and approval of all P-card expenditures. Since the review with the auditor, all newly issued P-cards have been required to include a designated second-level approver before activation. Furthermore, the Purchasing Department is working to retroactively assign second-level approvers to all existing P-cards to ensure consistent oversight across all accounts.

P-Card Cancellations: The District will ensure prompt cancellation of P-cards upon cardholders' separation from District employment. The Purchasing Department will update the Purchasing Manual to have all P-cards cancelled promptly prior to the resignation or retirement of an employee.

The District remains committed to refining its practices to meet the highest standards of fiscal responsibility and internal controls. We believe the steps outlined above address the audit finding effectively while maintaining operational efficiency.

Sincerely,

Dr. Leslie C. Ricciardelli
Superintendent



November 19, 2024

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

RE: Response to Preliminary Audit Finding on School Resource Officer Attendance Records for Collier County Public Schools

Dear Ms. Norman:

I am writing regarding the preliminary audit finding under consideration, which addresses the responsibility of Collier County Public Schools (CCPS) to provide attendance records verifying the presence of at least one School Resource Officer (SRO) during school hours at each school facility, in compliance with state law.

As you may be aware, the Collier County Sheriff's Office (CCSO) employs the SROs assigned to CCPS. Their payroll and attendance are managed entirely by our office, not the school district. Under the current Memorandum of Understanding (MOU) between CCSO and CCPS, we are committed to ensuring that an SRO is present at each school during school hours, as required by state law. We maintain thorough records of SRO attendance and fulfillment of duties, adhering strictly to the terms of our agreement.

Given that the SROs are CCSO members and that we have consistently met our obligation to provide CCPS with assurances of compliance, we do not believe that an audit finding against the school district on this matter is warranted. The responsibility to track and confirm SRO presence rests with the Sheriff's Office, and our partnership with CCPS has been fully supportive of their statutory obligations regarding safe-school officers.

We respectfully request that this context be considered as the preliminary audit finding is reviewed. We believe it is essential to recognize the established delineation of responsibilities outlined in the MOU and to avoid placing an undue burden on the school district for responsibilities that fall under CCSO's purview.

Thank you for your attention to this matter, and please do not hesitate to reach out if additional documentation or clarification is needed from our office.

Sincerely,

Kevin J. Rambosk, Sheriff
Collier County, Florida

SERVICE TO OTHERS BEFORE SELF

Collier County Sheriff's Office | 3319 Tamiami Trail East, Naples, FL 34112 | 239-252-9300 | colliersheriff.org