

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2022-099  
January 2022

**ALACHUA COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Carlee Simon served as Superintendent of the Alachua County Schools from December 4, 2020, Karen Clarke served as Superintendent through December 1, 2020, and the following individuals served as School Board Members:

	<u>District No.</u>
Tina Certain, Vice Chair from 11-17-20	1
Diyonne L. McGraw from 11-17-20 through 6-16-21 <sup>a</sup>	2
Eileen F. Roy through 11-16-20, Chair	2
Dr. Gunnar F. Paulson	3
Dr. Leannetta McNealy, Chair from 11-17-20, Vice Chair through 11-16-20	4
Robert P. Hyatt	5

<sup>a</sup> Seat declared vacant by the Governor on 6-17-21, and member position remained vacant at fiscal year end.

The team leader was Debra L. Hulse, CPA, and the audit was supervised by Denita K. Tyre, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at [tedwaller@aud.state.fl.us](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

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# ALACHUA COUNTY DISTRICT SCHOOL BOARD

## ***SUMMARY***

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This operational audit of the Alachua County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-085. Our operational audit disclosed the following:

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

**Finding 2:** Contrary to State law, the District did not always provide mental health awareness and assistance training to school personnel.

**Finding 3:** District efforts to monitor charter school closures could be improved.

**Finding 4:** District controls over monitoring construction pay requests and related payments could be enhanced.

**Finding 5:** The District needs to enhance controls over negotiating, monitoring, and documenting the reasonableness of construction management entity general conditions costs.

**Finding 6:** The District did not verify the licenses of subcontractors before they commenced work on District construction projects.

**Finding 7:** District records did not demonstrate that the Board selected an energy savings consultant pursuant to the competitive selection requirements in the State Board of Education rules.

**Finding 8:** District facilities management procedures could be enhanced to better assist District management in evaluating maintenance techniques to determine the most cost-effective and efficient maintenance methods or techniques.

**Finding 9:** The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education. A similar finding was noted in our report No. 2019-085.

**Finding 10:** Some unnecessary information technology (IT) user access privileges continued to exist that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

**Finding 11:** The District did not timely remove the IT access privileges of some former employees.

**Finding 12:** District IT security controls related to system activity monitoring need improvement.

## BACKGROUND

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The Alachua 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 Alachua County. The governing body of the District is the Alachua 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 2020-21 fiscal year, the District operated 40 elementary, middle, high, and specialized schools; sponsored 13 charter schools; and reported 28,007 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: School Safety

To provide for proper attention to the health, safety, and welfare of students and District staff, State law<sup>1</sup> requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. Pursuant to the Florida Fire Prevention Code (Fire Code),<sup>2</sup> fire emergency egress drills must be conducted every month that a facility is in session. For the 2020-21 school year, the State Chief Financial Officer (CFO) provided guidance<sup>3</sup> that educational occupancies shall conduct at least four physical drills before replacing drills with fire safety education. In a memorandum dated April 7, 2020, the Florida Department of Education directed school district superintendents to use the guidance from the CFO as a reference in planning required school safety drills, including drills for active shooter and hostage situations.

Our review of Board policies<sup>4</sup> and District procedures disclosed that the District established an emergency drill schedule for the 2020-21 school year that included safety education sessions and required a report of each drill and session be provided to the District Office. To determine whether the required emergency procedures were performed, we requested for examination support for the 398 required emergency drills and education sessions<sup>5</sup> for 15 of the 39 District schools and 5 of the 13 charter schools. However, District records were not provided to demonstrate, for the 5 charter schools, that 13 (27 percent) of the 49 required active shooter and hostage emergency drills and education sessions and 11 (22 percent) of the 49 required fire emergency drills and education sessions were conducted.<sup>6</sup> In response to our

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<sup>1</sup> Section 1006.07(4), Florida Statutes.

<sup>2</sup> Section 20.2.4.2.3 of the Florida Fire Prevention Code, 7th Edition (2020).

<sup>3</sup> Chief Financial Officer Directive 2020-13, which was prompted by the effects of the COVID-19 pandemic.

<sup>4</sup> Board Policy 8421, *Emergency Evacuation Drills*.

<sup>5</sup> The 398 drills and sessions represent 19 schools (15 District schools and 4 charter schools) required to conduct 20 emergency drills and safety education sessions and a charter school required to conduct 18 emergency drills and safety education sessions as that charter school had a 9-month school year.

<sup>6</sup> One of the 5 charter schools provided an active shooter and hostage emergency education session and a fire safety education session in 9 of the 10 school months; however, none of the sessions complied with the CFO guidance as the sessions were provided without conducting any physical drills.

inquiries, District personnel indicated that, due to oversights, the charter schools did not always conduct the required number of drills or safety education sessions.

In addition to emergency drills, for the protection and safety of school personnel, property, students, and visitors, State law<sup>7</sup> 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) or school safety officers, 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.

The Board contracted with the Alachua County Sheriff's Office (ACSO), City of Alachua, City of Gainesville, and the City of High Springs for SRO services;<sup>8</sup> however, except for the ACSO, the contracts did not explicitly provide assurance that the SROs had completed mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. In addition, although we requested, District records were not initially provided to evidence verification that the assigned SROs received the required mental health crisis intervention training. According to District personnel, the District relied on the agencies to ensure that the SROs completed the training. Notwithstanding, such reliance provides limited assurance that the required training was properly completed. Subsequent to our inquiries, District personnel contacted the agencies and, obtained records evidencing, as of November 10, 2021, the required training for 13 of the SROs. However, District personnel did not obtain support evidencing the training of the other 31 SROs.

Absent effective procedures to require, ensure, and document the timely conduct of required active shooter and hostage situation and fire emergency drills and documented verification that each SRO received required mental health crisis intervention training, the District cannot demonstrate compliance with State law and the Fire Code; the District has limited assurance that the SROs are appropriately trained to avert, or appropriately intervene, during school crises; and the District cannot demonstrate that appropriate measures have been taken to promote student and staff safety.

**Recommendation: The District should enhance procedures to ensure and demonstrate compliance with the State school safety laws. Such enhancements should include procedures to verify and document that, for each month school is in session, each District charter school conducts the required number of active shooter and hostage situation and fire emergency drills. In addition, the District should maintain documented verifications that SROs completed the required mental health crisis intervention training.**

## **Finding 2: Mental Health Awareness and Assistance Training**

State law<sup>9</sup> requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training. Pursuant to State law,<sup>10</sup> the

<sup>7</sup> Section 1006.12, Florida Statutes.

<sup>8</sup> The ACSO and the cities of Alachua, Gainesville, and High Springs were to provide 18, 5, 20, and 1 SROs, respectively, at the 39 District schools. The charter schools received safe-school officer services through the guardian program.

<sup>9</sup> Section 1012.584, Florida Statutes.

<sup>10</sup> Section 1011.62(16), Florida Statutes.

District received a mental health assistance allocation totaling \$1 million for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, established procedures were not always effective to ensure that the District complied with statutory mental health training requirements. Specifically, District records indicated that only 947 (29 percent) of the 3,258 District school-based employees had completed the required mental health training as of June 30, 2021. In response to our inquiry, District personnel indicated that the District had provided training in person, virtually, and used a hybrid model; however, due to the COVID-19 pandemic, it had been a challenge to get everyone trained.

Youth mental health awareness and assistance training helps school personnel identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provides such personnel with the skills to help a person who is developing or experiencing an emotional disturbance, mental health, or substance use problem. Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training for all District personnel, the District cannot demonstrate compliance with State law. In addition, documented training enhances public awareness of District efforts to provide essential services.

**Recommendation: The District should enhance efforts to schedule and provide each school employee the required youth mental health awareness and assistance training.**

### **Finding 3: Charter School Closure Monitoring**

Upon a charter school's nonrenewal, closure, or termination, State law<sup>11</sup> requires any unencumbered public funds, except for capital outlay funds and Federal Charter School Program grant funds, and all District property and improvements, furnishings, and equipment (i.e., tangible personal property) purchased with public funds to revert to the District, subject to complete satisfaction of any lawful liens or encumbrances. State law<sup>12</sup> also provides that, upon initial notification of nonrenewal, closure, or termination of a District-sponsored charter, a charter school may not expend more than \$10,000 per expenditure without prior written approval from the sponsor unless such expenditure was included within the annual budget submitted to the sponsor, is for reasonable attorney fees, or is for reasonable fees to conduct an independent audit.

In April 2013, the Board approved a renewal of the charter with the Genesis Preparatory School of Gainesville, Inc. (Charter School) through June 2023. The charter required, in the event the charter was terminated or non-renewed, the disposition of financial and operational records, student records, property and assets, and debts and leases be in accordance with the provisions of the charter and applicable law. However, the District had not established procedures to ensure that applicable charter school unencumbered public funds timely revert to the District and the District properly preapproves applicable charter school expenditures exceeding \$10,000.

In a letter dated July 8, 2020, to the District, the Charter School requested release from its contract with the Board due to retirement of the Charter School Director and to close the Charter School permanently.

<sup>11</sup> Section 1002.33(8)(d), Florida Statutes.

<sup>12</sup> Section 1002.33(9)(o), Florida Statutes.

For the fiscal year ended June 30, 2020, the Charter School received an audit, and the audited balances are shown in Table 1.

**Table 1  
Charter School Audited Balances  
June 30, 2020**

General Fund	Amount
Cash	\$157,004
Grants Receivable	3,994
Accounts Payable	(10,153)
Unassigned Fund Balance	(150,845)
Tangible personal property	9,808
Accumulated Depreciation	(9,808)

Source: District records.

Our examination of District records documenting Charter School transactions after June 30, 2020, disclosed that the Charter School transferred to the District and the District received the tangible personal property. In addition, the transactions included an \$80,000 terminal leave payment in July 2020 to the Charter School Director; however, although we requested, District records were not provided to demonstrate that the payment was anticipated and included in the Charter School’s annual budget or otherwise preapproved by the District before payment. Additionally, in September 2020 the Charter School only returned \$22,519 in unspent funds to the District and, although we requested, District records were not provided to demonstrate why other unencumbered public funds did not revert to the District.

In response to our inquiry, District personnel indicated that subsequent to the Charter School’s notice of intent to close, the District communicated the statutory requirements to the Charter School board. Furthermore, District personnel indicated that Charter School correspondence to support the closure included the audit report for the fiscal year ended June 30, 2020, and the financial summary as of September 30, 2020. Notwithstanding this response, absent effective procedures for monitoring charter school closures, accountability over charter school activities and related transactions is limited and the ability to ensure public fund reversions is diminished.

**Recommendation: The District should ensure that charter school closures are appropriately monitored and that District monitoring efforts are documented. At a minimum, such actions should demonstrate compliance with State law to ensure that the District preapproves expenditures over \$10,000 and unencumbered public funds timely revert to the District.**

**Finding 4: Monitoring Construction Pay Requests**

Under the construction management entity (CME) process, contractor profit and overhead are contractually agreed upon, and the CME is responsible for all scheduling and coordination in both the design and construction phases and is generally responsible for the successful, timely, and economical completion of the construction project. The CME may be required to offer a guaranteed maximum price (GMP), which allows for the difference between the actual cost of the project and the GMP amount, or net cost savings, to be returned to the District. Good business practices dictate that District personnel

monitor the CME subcontractor selection, contracting, and payment processes to ensure that services are obtained at the lowest cost consistent with acceptable quality and to realize maximum cost savings under the GMP contract.

During the period July 1, 2020, through May 14, 2021, the District had five significant construction projects in progress with expenditures totaling \$50.3 million. As part of our audit to evaluate District controls over monitoring construction pay requests and related payments, we selected the Howard Bishop Middle School Project (Howard Bishop Project) and the New Elementary School "I" Project with expenditures totaling \$19.6 million and \$19.1 million, respectively.<sup>13</sup> Our examination of the GMP contracts for the two projects disclosed that the CMEs were required to competitively procure subcontractor services. We also found that the CMEs retained the bid proposals and District personnel documented attendance at the subcontractor bid openings and maintained copies of the bid tabulations.

District records also included copies of subcontractor contracts that, according to District personnel, were compared to the subcontractor bid tabulations to confirm the propriety of the subcontractor selection process. Our examination of District records and District responses to our inquiries disclosed that District controls were sufficient for monitoring CME pay requests for the New Elementary School "I". However, District personnel did not verify the propriety of the CME payment process for the Howard Bishop Project by comparing subcontractor contracts and related change orders to the CME GMP contract and pay requests. Instead, for the Howard Bishop Project, District personnel relied on the CME to ensure that CME pay requests were consistent with the CME GMP contract, subcontractor contracts, and related change orders. However, District reliance on CME procedures provide little assurance that those pay requests and related District payments were proper.

To evaluate the propriety of District CME payments, we examined District records supporting four selected payments totaling \$7.5 million during the period November 2020 through February 2021, including \$4.4 million for services by 22 subcontractors. While we found that the CME pay requests were consistent with the CME GMP contract, subcontractor contracts, and related change orders, our procedures do not substitute for the District's responsibility to establish effective controls over the CME payment process. In addition, Findings 5 and 6 describe other deficiencies related to District monitoring of the CMEs.

Absent effective monitoring of CME payment processes, there is an increased risk that subcontractor services may not be obtained at the lowest cost consistent with acceptable quality, that CME pay requests may include inaccurate subcontractor costs, and that the maximum cost savings may not be achieved under the GMP contract process.

**Recommendation: To ensure that the District realizes maximum cost savings under a GMP contract, the District should verify that, before CME payments are made, CME pay requests are consistent with the CME GMP contract and subcontractor contracts.**

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<sup>13</sup> The GMP contracts for the Howard Bishop and the New Elementary School "I" Projects were \$29 million (including \$21 million for 32 subcontractors) and \$23.7 million (including \$19.4 million for 35 subcontractors), respectively.



## Finding 5: General Conditions Costs

GMP contracts typically include provisions for general conditions costs that are not directly associated with a particular activity and may include costs relating to labor supervision, temporary offices and utilities, travel expenses, clean-up, permits, and testing. Established policies and procedures that provide appropriate guidance for effectively negotiating, monitoring, and documenting the reasonableness of general conditions costs are essential to ensure that potential cost savings are realized under GMP contracts. For CME GMP contracts that include general conditions costs, appropriate policies and procedures could include, for example:

- Comparisons of proposed general conditions costs with those of similar projects, including similar projects at other school districts.
- Negotiations with the CME to determine a reasonable amount for total budgeted general conditions costs.
- Verifications that the general conditions costs are supported by detailed documentation, such as CME payroll records and CME-paid invoices and comply with the GMP contract.

The GMP contracts for the Howard Bishop and New Elementary School “I” Projects had GMP general conditions costs totaling \$1.7 million and \$888,000, respectively. According to District personnel, general conditions cost were negotiated as evidenced by a \$20,000 and \$10,000 decrease for the Howard Bishop and New Elementary School “I” Projects, respectively, from the initial GMP general conditions costs. However, the District was unable to provide documentation of the methodology used and the factors considered in negotiating the individual general conditions line-item costs. Additionally, the District had not established policies or procedures for effectively negotiating, monitoring, and documenting the reasonableness of the general conditions costs. Also, detailed documentation, such as CME payroll records or copies of CME paid invoices, was not obtained by the District to support the propriety of the general conditions costs billed and paid.

In response to our inquiries, District personnel indicated general conditions cost negotiations resulted in cost decreases by converting scheduled amounts from billable to lump sum and impacted the GMP contracts prior to construction and invoicing. Notwithstanding, absent effective negotiation of general conditions costs and monitoring of detailed documentation, at least on a sample or test basis, to support CME general conditions costs, the District may be limited in its ability to determine the propriety of CME payment requests for general conditions costs or to realize cost savings associated with general conditions costs in GMP contracts.

**Recommendation: The District should establish policies and procedures for negotiating, monitoring, and documenting the reasonableness of general conditions costs. Such policies and procedures should require documentation of the methodology used and factors considered in negotiating general conditions costs. In addition, the District should maintain records that evidence the receipt and review of sufficiently detailed documentation, at least on a sample or test basis, supporting the general conditions costs included in CME payment requests.**

## Finding 6: Subcontractor Licenses

State law<sup>14</sup> provides that a CME must consist of, or contract with, licensed or registered professionals for the specific fields or areas of construction to be performed. State law<sup>15</sup> also establishes certain certification requirements for persons engaged in construction contracting, including licensing requirements for specialty contractors such as electrical, air conditioning, plumbing, and roofing contractors. However, according to District personnel, the District had not established procedures requiring that verifications of subcontractor licenses be performed and documented before the subcontractors commence work on District facilities.

During the 2020-21 fiscal year, 32 subcontractors worked on the Howard Bishop Project and 35 subcontractors worked on the New Elementary School "I" Project. As part of our audit, we requested support for the applicable licenses of 5 selected subcontractors (with contracts totaling \$7.6 million) who worked on the Howard Bishop Project and 4 selected subcontractors (with contracts totaling \$6.7 million) who worked on the New Elementary School "I" Project. Subsequent to our inquiry, documentation from an online licensing search was provided confirming that the 9 subcontractors were appropriately licensed.

In response to our inquiry, District personnel indicated that the Board contracts with the CME and not the subcontractors and that the District relied on the CME license verification process to ensure that subcontractors performing services for District projects were properly licensed. However, without District confirmation that the CME's subcontractor license verification process was effective, District reliance on the process provides limited assurance that appropriate subcontractor licenses were maintained. Absent timely documented verifications that subcontractors are appropriately licensed, the District lacks assurance that the subcontractors working on District facilities meet the qualifications to perform the work for which they are engaged.

**Recommendation: The District should establish procedures to require documented verification that subcontractors are appropriately licensed before they commence work on District facilities. Such procedures could require District personnel to verify each subcontractor's license or, alternatively, to document evaluations of the effectiveness of the CME subcontractor license verification process.**

## Finding 7: Energy Savings Contractor Selection Process

To promote responsible spending and improved accountability, it is important that the Board consistently utilize an effective and efficient process for procurement and that District records demonstrate that public funds are properly utilized in fulfilling the legally established Board responsibilities. Pursuant to the SBE rules,<sup>16</sup> the Board must generally request competitive solicitations from three or more sources for contractual services exceeding \$50,000.

In acceptance of responses to requests for proposals (RFPs), the Board may award contracts to one or more responsive, responsible proposers in accordance with the selection criteria published in the request for proposal. Notwithstanding, the requirement for requesting competitive solicitations for contractual

<sup>14</sup> Section 1013.45(1)(c), Florida Statutes.

<sup>15</sup> Chapter 489, Florida Statutes.

<sup>16</sup> SBE Rule 6A-1.012, Florida Administrative Code.

services from three or more sources is waived pursuant to State law<sup>17</sup> for certain professional and educational, including computer software, services.

Examination of District records and responses to our inquiries disclosed that District personnel were aware of an energy savings consultant that provided services for another governmental agency and District personnel contacted the consultant about providing similar services for the District. The consultant presented a proposal at a Board workshop on March 3, 2021, and the Board entered into a contract with the consultant on April 20, 2021, with the contract period to begin May 1, 2021. The contract requires a monthly fee of \$41,267 for the first year and incremental fee increases each year to a total cost of \$4.1 million over 60 months. Energy savings are intended to offset the fees resulting in zero cost to the District and the contractor has 90 days after the end of the performance year to finalize total savings calculations and reimburse the District, if necessary.

In response to our inquiry, District personnel indicated that they believed the consultant services represented professional auditing, educational, and computer software services that were not subject to the competitive selection process required by the SBE rules. Notwithstanding, the energy savings consultant services are not professional or educational services within the context of the exceptions defined in SBE rules. Absent documented competitive negotiation for these services, District records did not demonstrate that the services were acquired in accordance with the SBE requirements and in an efficient and effective manner.

**Recommendation: The District should enhance procedures to ensure a competitive selection process is used to acquire consultant services in accordance with the SBE rule requirements.**

### **Finding 8: Facilities Maintenance**

The District Facilities, Maintenance, Planning & Construction (Facilities) Department is responsible for maintenance and repair services of school and ancillary facilities, and performs or assists the Board in contracting for heating, ventilating, air conditioning (HVAC); electrical; plumbing; and other maintenance-related services. During the 2020-21 fiscal year, the District reported expenditures totaling \$7.8 million for maintenance of plant facilities. At June 30, 2021, the historical cost of District educational and ancillary facilities was \$417 million and, according to the FDOE Florida Inventory of School Houses data, District facilities had an average age of 44 years.

During the 2020-21 fiscal year, the District solicited bids and awarded contracts for certain services to maintain and repair school and ancillary facilities. Service contracts with fixed-rate hourly labor rates (and annual estimated costs) included painting (\$275,000), plumbing (\$254,000), HVAC cleaning and decontamination (\$217,000), HVAC repair (\$200,000), roofing services (\$125,000), and electrical services (\$83,000).

Given the significant commitment of public funds to maintain educational facilities, it is important that the District establish policies and procedures for evaluating the effectiveness and efficiency of facility operations at least annually and establish documented processes for evaluating maintenance techniques to determine the most cost-effective and efficient maintenance methods or techniques. While the

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<sup>17</sup> Section 1010.04(4)(a), Florida Statutes.

District's competitive selection process provided some assurance that services were procured at the best rate, the District had not as of September 2021 established policies and procedures for annually evaluating and documenting the cost-effectiveness of obtaining facility maintenance and repair contracted services versus using existing District personnel or hiring additional personnel to perform maintenance and repair services.

In response to our inquiry, District personnel provided a comparison for carpenters, electricians, trade workers, and other maintenance-type jobs of existing contracted hourly rates versus District personnel hourly rates based on average annual salaries and benefits. However, they were not able to provide documentation of a specific project where an analysis was made using this information to determine whether it was more cost effective to use District personnel or contracted services. Absent a documented analysis to evaluate the cost effectiveness of such services, there is an increased risk that cost savings may not be achieved. A similar finding was noted in our report No. 2019-085.

**Recommendation: The District should establish policies and procedures requiring and ensuring periodic documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and the selection of the most effective and cost-saving services.**

#### **Finding 9: Adult General Education Classes**

State law<sup>18</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act<sup>19</sup> proviso language required each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.<sup>20</sup> State Board of Education (SBE) rules<sup>21</sup> require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for students for non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. For students withdrawn from classes due to non-attendance, instructional contact hours are reported up to and including the last date of attendance.

The District reported 22,073 instructional contact hours provided to 505 students enrolled in 128 classes for the Summer and Fall 2020 Semesters. As part of our audit, we examined District records for 5,957 hours reported for 80 students enrolled in 43 adult general education classes. We found that instructional contact hours were over reported a net total of 319 hours, including 522 over-reported hours (ranging from 12 to 118 hours) for 14 students and 203 under-reported hours (ranging from 3 to 36 hours) for 11 students.

<sup>18</sup> Section 1004.02(3), Florida Statutes.

<sup>19</sup> Chapter 2020-111, Laws of Florida, Specific Appropriations 12 and 126.

<sup>20</sup> FDOE's Technical Assistance Paper: Adult General Education Instructional Hours Reporting Procedures, Dated September 2020.

<sup>21</sup> SBE Rule 6A-10.0381(5), Florida Administrative Code.

In response to our inquiry, District personnel indicated that the errors occurred because of a misunderstanding in how the attendance programming functioned and data input errors. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data. Similar findings were noted in our report Nos. 2019-085 and 2016-079.

**Recommendation: The District should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. The District should also determine to what extent adult general education hours were misreported for the Summer and Fall 2020 Semesters and contact the FDOE for proper resolution.**

### **Finding 10: Information Technology User Access Privileges – Sensitive Personal Information**

The Legislature has recognized in State law<sup>22</sup> that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict individuals from accessing information unnecessary for their assigned job responsibilities and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their responsibilities.

The District student information system (SIS) provides for student records data processing and the District maintains current and former student information, including SSNs, in the District SIS. Student SSNs are included in the student records maintained within the District SIS to, for example, register newly enrolled students and transmit that information to the Florida Department of Education (FDOE) through a secure-file procedure and to provide student transcripts to colleges, universities, and potential employers based on authorized requests.

From the population of 79 individuals who had access to sensitive personal student information, we examined the access privileges of 24 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities. While SIS controls were in place to generally limit access to the student SSN field to those employees who require it to perform their job duties, our examination of SIS information in September 2021 disclosed that student SSNs were stored in an additional student identification field for 204,734 former and 30,497 current District students. We evaluated the access privileges of the 350 individuals who had access to the field and noted 263 employees, such as food service, transportation, and health employees, along with 14 contracted workers, who did not require access to student SSNs to perform their job duties.

In response to our inquiry, District personnel indicated that the District did not have procedures to provide for documented, periodic evaluations of IT user access privileges in the District SIS and had not reviewed who needed access to this field since the Florida Education Identifier<sup>23</sup> was fully implemented. District personnel also indicated that they would evaluate who should have access to this field to perform their job duties. As of October 2021, the District had removed access for those 277 users.

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<sup>22</sup> Section 119.071(5)(a), Florida Statutes.

<sup>23</sup> The Florida Education Identifier, when fully implemented, eliminated the need for certain users' access to the fields containing SSNs based upon job duties.

The existence of unnecessary IT user access privileges increases the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit a fraud against current or former District students. A similar finding was noted in our report No. 2019-085.

**Recommendation: The District should continue efforts to ensure that only those employees who have a demonstrated need to access sensitive personal information, including student SSNs, have such access. In addition, the District should document periodic evaluations of individual access privileges and promptly remove any inappropriate or unnecessary access.**

### **Finding 11: Information Technology – Timely Deactivation of User Access Privileges**

Effective management of IT user access privileges includes the timely deactivation of IT access privileges when an employee is reassigned or separates from employment. Prompt action is necessary to ensure that the access privileges are not misused by former employees or others to compromise data or IT resources.

District procedures provide that active directory (AD) is used to authenticate users logging into the District network including the enterprise resource planning system (ERP),<sup>24</sup> shared drives, and e-mail. Access can be deactivated by disabling the AD account or removing the user's access within the ERP. The District uses an automated process to disable AD accounts upon an employee's separation from District employment but can manually remove access to the ERP upon notification by the Human Resources (HR) Department or the employee's supervisor. Board policies<sup>25</sup> allow employees 30 days to retrieve any personal e-mail upon separation from employment.

During the period July 1, 2020, through June 29, 2021, 406 employees separated from District employment. As part of our procedures, we compared the employment separation dates of 30 of these employees to their deactivation dates in the District's active directory and business applications. We found that the District did not deactivate the active directory or ERP access for 16 users until 12 to 45 or an average of 25 days after their employment separation dates.

In response to our inquiries, District personnel indicated that the deactivation delays occurred primarily because the automated process utilized the change in employee type to "inactive"<sup>26</sup> to initiate the access deactivation process. As of August 2021, the District had changed the automated process to initiate the deactivation of user AD access upon the actual employment separation date input by the HR Department. Although our procedures did not identify any misuse of District resources as a result of the untimely deactivations, without timely removal of access privileges, the risk is increased that access privileges may be misused by former employees or others.

**Recommendation: The District should continue efforts to ensure that access privileges are promptly deactivated upon a user's separation from District employment.**

<sup>24</sup> The ERP includes both the business management information system (which encompasses the finance and HR modules) and the SIS.

<sup>25</sup> Board Policy 7540.05, *District-Issued Mail (E-mail) Account*.

<sup>26</sup> Employees are deemed inactive by the HR Department after all payroll and terminal leave payments have been made.

## Finding 12: Information Technology – Monitoring

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit procedures disclosed that certain security controls related to the monitoring of system activity needed improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising the confidentiality of District data and related IT resources. However, we have notified appropriate District management of the specific issues.

Without appropriate security controls related to system activity monitoring, the risk is increased that the confidentiality, integrity, and availability of District data and related IT resources may be compromised.

**Recommendation:** District management should improve IT security controls related to system activity monitoring to ensure the confidentiality, integrity, and availability of District data and IT resources.

## PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-085 except as noted in Findings 8, 9, and 10 and shown in Table 2.

**Table 2**  
**Findings Also Noted in Previous Audit Reports**

Finding	2017-18 Fiscal Year	2014-15 Fiscal Year
	Operational Audit Report No. 2019-085, Finding	Audit Report No. 2016-079, Finding
8	2	Not Applicable
9	1	5
10	3	Not Applicable

## 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 2021 through November 2021 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, including, but not limited to, District information technology resources and related controls, public meetings and communications, school safety, fiscal transparency, compensation, construction, and other expenses. 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. 2019-085.
- 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 transactions, as well as events and conditions, occurring during the 2020-21 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.



- 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, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee job duties and user account functions and whether the access 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 evaluated:
  - The appropriateness of access privileges granted to 63 of the 259 users with update access privileges to selected critical ERP system finance application functions.
  - The appropriateness of access privileges granted to 35 of the 193 users with update access privileges to selected critical ERP system HR application functions.
  - The access for the 3 user accounts that provided systemwide access to the District application systems, datasets, and programs for the finance and HR applications and the access for the 5 user accounts that provided security access to the District application systems, datasets, and programs for the student information system and determined whether the District was monitoring such access.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers (SSNs). Specifically, from the population of 79 individuals who had access to SSNs, we examined the access privileges of 24 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities. In addition, for the student SSNs stored in an additional student identification field for 204,734 former and 30,497 current District students, we evaluated the access privileges of the 350 individuals who had access to that field.
- Evaluated District procedures to prohibit former employee access to IT data and resources. We also reviewed selected user access privileges for 30 of the 406 employees who separated from District employment during the period July 1, 2020, through June 29, 2021, to determine whether the access privileges had been timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2021, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$82.1 million and transfers totaling \$6.9 million during the period July 1, 2020, through May 14, 2021, from nonvoted capital outlay tax levy proceeds, voted half-cent sales tax, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$14.6 million and \$4.9 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.

- Analyzed workforce education program funds expenditures totaling \$484,489 for the audit period 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 22,073 contact hours reported for 505 adult general education instructional students enrolled in 128 classes for the Summer and Fall 2020 Semesters, examined District records supporting 5,957 contact hours for 80 selected students enrolled in 43 adult general education classes 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 2020-21 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, 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 District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services for the 2021-22 and 2022-23 fiscal years pursuant to Section 218.391, Florida Statutes.
- Evaluated severance pay provisions in the two employee contracts to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes, and Board policies and examined District records supporting the severance payment to the Superintendent to determine whether the payment was appropriate.
- From the compensation payments totaling \$137.2 million to 4,513 employees during the period July 1, 2020, to May 14, 2021, examined District records supporting compensation payments totaling \$48,037 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records supporting teacher salary increase allocation payments totaling \$4.6 million for the audit period to 2,046 instructional personnel and the required reports submitted to the FDOE (salary distribution plan and expenditure report) to determine whether the District submitted applicable reports to the FDOE and used the funds in compliance with Section 1011.62(18), Florida Statutes.
- Examined District records for the period July 1, 2020, through May 14, 2021, for 20 employees and 15 contractor workers selected from the population of 4,513 employees and 201 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Evaluated the effectiveness of Board policies and District procedures for the ethical conduct of instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6), Florida Statutes.
- From the five significant construction projects in progress during the period July 1, 2020, through May 14, 2021, with expenditures totaling \$50.3 million, selected two construction manager projects with guaranteed maximum price contracts totaling \$52.7 million and project expenditures totaling \$38.7 million to evaluate 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 for each project was properly selected pursuant to Section 255.103, Florida Statutes.
  - District personnel properly monitored subcontractor selections and licensures.

- Architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
- Appropriate policies and procedures for negotiating and monitoring general conditions costs had been established.
- 12 selected payments totaling \$13.1 million were sufficiently supported.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15), and 1012.584, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1011.62(16) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Examined District records to determine whether the District selected and contracted with energy performance contractors in compliance with Sections 287.055 and 1013.23, Florida Statutes.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- For the only charter school that, during the 2018-19, 2019-20, and 2020-21 fiscal years, notified the District of its nonrenewal, closure, or termination, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.
- Examined District records and assessed District procedures for documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and selection of the most effective and cost-saving services.
- 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 \$130.5 million for the period July 1, 2020, through May 14, 2021, we examined documentation supporting 30 payments for general expenditures totaling \$671,727.
- From the population of payments totaling \$19.3 million during the period July 1, 2020, through May 14, 2021, relating to 232 contracts, evaluated supporting documentation, including the 30 related contract documents, for 30 selected payments totaling \$2.4 million to determine whether:
  - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
  - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
  - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
  - The payments complied with contract provisions.
- From the population of expenditures totaling \$4 million for the audit period from Safe Schools and Mental Health appropriations, examined documentation supporting selected expenditures totaling \$3.1 million to determine District compliance with the restrictions imposed on the use of these resources.

- 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***

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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.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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**BOARD MEMBERS**

Tina Certain  
Robert P. Hyatt  
Leannetta McNealy, Ph.D.  
Gunnar F. Paulson, Ed.D.  
Mildred Russell

**SUPERINTENDENT OF SCHOOLS**

Carlee Simon, Ph.D.



**An 'A-rated' District**

*Mission Statement: We are committed to the success of every student!*

District Office  
620 East University Avenue  
Gainesville, Florida  
32601-5498

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(352) 955-7300

**An 'A-rated' District**

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January 13, 2022

Honorable Sherrill F. Norman, CPA  
Auditor General  
State of Florida  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Re: Management Response to Preliminary and Tentative Operational Audit Findings dated  
December 15, 2021

Dear Ms. Norman,

Following is our response to the referenced preliminary and tentative operational findings outlined in your December 15, 2021, correspondence.

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

**Management Response to Finding #1:** The Alachua County Public Schools Office of Safety and Security has developed procedures to ensure that charter and District schools complete both fire drills and active response drills in a timely manner. The District's Chief of Safety and Security and the District's Fire Marshal will check the logs for all schools to ensure the mandatory drills have been completed and properly documented on a monthly basis.

In future contracts with each of the four local law enforcement agencies, the District will include a clause requiring all SROs to complete the statutorily-mandated Crisis Intervention Training course. During the 2020/21 school year it was a challenge to fulfill training requirements for SROs because COVID limited the opportunities offered by the outside agencies that provide the training. Moving forward, the four local agencies have committed to sending their untrained SROs to upcoming CIT training sessions. The District will work with the four law enforcement agencies to ensure compliance with the training requirements as set forth in statute.

**Finding 2: Contrary to State law, the District did not always provide mental health awareness and assistance training to school personnel.**

**Management Response to Finding #2:** In response to the need to provide Youth Mental Health First Aid Training and to the Audit Findings, a plan was developed to increase the number of school board employees trained in youth mental health first aid. Barriers identified included: the number of trainers available to train district staff; funding available to provide compensation to staff participating outside their regularly-scheduled work day; funds for and the availability of substitutes for training during the work day; COVID closures, and; limitations on the time available for professional development based on the collective bargaining agreement and union negotiations.

A comprehensive plan was developed for the 2021-22 academic year allowing four different options (packages) for schools to choose from for targeted/school specific training. Funds were allocated in the Mental Health Application for staff stipends, recertification seats, and virtual seats. Additional staff was identified for participating in the "train the trainer" plan to increase the number of available trainers. This plan focuses on instructional staff training throughout the academic year, with the goal of expanding to non-instructional staff in the summer of 2022. Negotiations are also underway for expanding professional development hours for staff in the next academic year.

**Finding 3: District efforts to monitor charter school closures could be improved.**

**Management Response to Finding #3:** Upon notification of the closure of Genesis Preparatory School, the District immediately dispatched staff to inventory all assets, which were then moved to the District's Physical Distribution warehouse. The District was not notified in a timely manner and was therefore unaware of any expenditures in the month of July by the charter school. Upon notification of expenditures in the 2021-22 fiscal year, we requested audited financial statements from Genesis. Those statements were not provided.

We have updated our formal written procedures for financial and tangible property closeout. Our procedures include a checklist to ensure proper collection and monitoring of financial documents as well as a pre-approval requirement of expenditures over \$10,000. Lastly, a review of the closure process upon completion will be conducted and signed off by the Finance Director.

**Finding 4: District controls over monitoring construction pay requests and related payments could be enhanced.**

**Management Response to Finding #4:** The District made efforts to verify that Construction Manager pay requests were consistent with the Guaranteed Maximum Price (GMP) contract, subcontractor contracts, and related change orders prior to payments being issued. Project Coordinators, District staff, and Facilities administration are in constant communication with field and office personnel from the Construction Manager team. Many field directives were necessary due to the numerous unknowns associated with redevelopment projects of this magnitude. All Prime Contract Change Orders (PCCO) included in the pay requests are verified for accuracy in the field by the Project Coordinator and Director of Community Planning and signed by both to approve/authorize payment. These field changes, however, were often grouped

together as an aggregate value on the pay application statement of values but not a part of the pay application itself.

The District will require a standard format for all pay application statements of values that will include every individual change in the field and the source of the funding within the GMP. Additionally, all line items included on a PCCO will be required to be itemized on the statement of values included with Construction Manager's pay requests.

**Finding 5: The District needs to enhance controls over negotiating, monitoring, and documenting the reasonableness of construction management entity general conditions costs.**

**Management Response to Finding #5:** At the time the District was negotiating contracts with the Construction Manager firms, there were no policies or procedures in place. We did, however, perform due diligence on the reasonableness of the negotiated general conditions with all contractors. For example, the general conditions for the University of Florida construction projects and the general region in and around Alachua County were at that time between 5% and 6.5%, depending on the complexity of the project. Please see below for the general condition specifics for each of our major bonded projects that used the 'construction manager at risk' construction delivery method. The simple new construction of one building on a 'greenfield' site (School "I") was 3.74% due to the less-complicated nature of this project. Metcalfe, HBMS, and Idylwild were 5.47%, 5.06%, and 5.68% respectively. They all fall within the reasonableness of the 5% to 6.5% range researched for this geographic area.

**A1801-School I (Parrish McCall)**

GMP	General Conditions	% of GMP	Duration (months)
\$ 23,695,399.00	\$ 888,000.00	3.74	12

**A1803-Metcalfe (Parrish McCall)**

GMP	General Conditions	% of GMP	Duration (months)
\$ 15,122,533.00	\$ 828,100.00	5.47	13

**A1804-Bishop (Scorpio)**

GMP	General Conditions	% of GMP	Duration (months)
\$ 28,990,364.00	\$ 1,467,006.00	5.06	11.5

**A1805-Idylwild (CPPI)**

GMP	General Conditions	% of GMP	Duration (months)
\$ 17,293,768.00	\$ 983,663.00	5.68	14.5

The District will work to develop and adopt specific Board policies and procedures for negotiating, monitoring, and documenting the reasonableness of general conditions costs. Such policies and procedures should require documentation of the methodology used and factors considered in negotiating general conditions costs. As a part of the adopted procedures, the District will maintain records that confirm the receipt and review of sufficiently-detailed

documentation, at least on a sample or test basis, supporting the general conditions costs included in Construction Manager Guaranteed Maximum Price, contract, and payment requests.

**Finding 6: The District did not verify the licenses of subcontractors before they commenced work on District construction projects.**

**Management Response to Finding #6:** As per Article 8, Paragraph 2 of the ACPS Owner/Construction Manager contract, the licenses of sub-contractors are visually verified at the time of bid openings during subcontractor discussions and confirmations.

The wording in the District Owner/Construction Manager contract will be changed to add, “.....obtaining a copy of the subcontractors’ business/professional licenses” to document that subcontractors are appropriately licensed and confirm that this information is physically on file with the district prior to commencement of construction.

**Finding 7: District records did not demonstrate that the Board selected an energy savings consultant pursuant to the competitive selection requirements in the State Board of Education rules.**

**Management Response to Finding #7:** The District will ensure compliance with State Board of Education rules and regulations for future contracts.

**Finding 8: District facilities management procedures could be enhanced to better assist District management in evaluating maintenance techniques to determine the most cost-effective and efficient maintenance methods or techniques.**

**Management Response to Finding #8:** The District will establish procedures and processes for annual, periodic and documented evaluation of significant repair and maintenance services. The District will review and compare the use of services, methods, expertise, techniques, and project time constraints provided by District personnel to annual contracted services. They will also focus on the selection of the most cost-saving and effective maintenance services, methods, and techniques based on service contracts with fixed-rate hourly labor rates for painting services, HVAC decontamination and cleaning services, HVAC repair services, plumbing services, electrical services, and reroofing services.

**ACTION:** The District will provide documentation of services where maintenance foremen and/or Directors obtained contracted services quotes, analyzed those quotes, and determined whether it was more cost effective to use District personnel or contracted services for the required maintenance and repair services. Analyzing the cost effectiveness of contracted services may increase cost savings. Processes and procedures for documenting evidence of current practices and cost savings and evaluating those efforts annually will be established. At the conclusion of each fiscal year (July 1 – June 30), a documented review and evaluation of total annual costs related to significant repair and maintenance services will occur during the first two weeks of August. Additionally, the practice of obtaining contracted services quotes, analyzing those quotes, and determining whether it is more cost effective to use District personnel or contracted services for the required maintenance and repair services in their specific areas and trades when the scope of said maintenance and repair services are applicable and comparable



will continue. The cost-effectiveness of hiring additional District personnel to perform maintenance and repair services versus obtaining facility maintenance and repair contracted services will be evaluated and documented in accordance with the budget cycle. The district will also compare existing hourly rates for trade workers, electricians, carpenters, and other maintenance-type jobs to hourly rates for District personnel.

**Finding 9: The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education. A similar finding was noted in our report No. 2019-085.**

**Management Response to Finding #9:** Over-reporting of instructional hours occurred as a result of a misunderstanding of instructions regarding dropping/removing courses when a student was out for an extended period of time and/or did not return to the class. Rather than dropping the course and then reactivating or re-enrolling upon return (depending on the situation and number of days absent), the class status remained active for such students. The hours were then calculated as active hours when they should not have been counted.

Under-reporting of hours was a clerical error in the set-up in the student information system due to changes in calendars and semester dates as a result of COVID. The school year started later than planned and the semester ended later than the original calendar. These dates were not changed in the adult education entity in the student information system and as a result the reporting dates were short.

To ensure accurate attendance in all Adult Education Courses and to allow attendance reports to be run to guide the timing of dropping and/or reactivating classes, attendance data is not entered in “real” time within the student information system. The shift to this process ensures data is captured directly in the student information systems rather than an external system, thereby preventing double entry, missed entry and/or errors. Prior to this change, teachers were monitoring attendance on Google Sheets and the Adult Education database clerk was hand-calculating days/hours missed, but not dropping courses around the hours missed.

By moving attendance into the student information system, attendance reports can be run and used for decision-making in a much more timely manner. All adult education teachers, as well as district staff, have been trained in the new attendance procedures. The district staff, including the database clerk who enters schedules and processes the course schedules, has been trained in how to run the attendance reports and use them to determine what courses/students should be dropped after missing the number of days allowed.

All Adult Education staff have been trained/re-trained by the Skyward SIS State Reporting team, as well as the district FTE team, to review the rules of dropping courses and when hours can be counted. Through this training, as well as an unrelated change in staffing, Adult Education staff responsible for scheduling now understand when a student schedule must be dropped and when the schedule can be activated.

**Finding 10: Some unnecessary information technology (IT) user access privileges continued to exist that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.**

**Management Response to Finding #10:** The District has reviewed and updated access to the student alias on the profile tab. Prior to the FLEID being used by the state as the identifier, we were using this alias. Since FLEID has been fully implemented, we have reviewed and updated our processes and limited the access for these users to access to the alias field (view access and/or edit access).

The process for reviewing and granting access has undergone a district-wide overhaul. Administrators initiate the access by completing and signing off on a status form, which begins the on-boarding process for employees. This status form, again completed by the principal/administrator, is what establishes the access that each employee has based on their job codes/job titles. From this status form, Active Directory is set up and there is a workflow that the status form goes through prior to either the automated process for access (only for teachers, at this time) or to the "my task" queue to approve the necessary access. Once the access needed is approved, there is a small team of Skyward Analysts which then sets that approved access in Skyward. If access other than what is assigned by the job title is needed, there is an "Additional Access" form that administrators complete that follows a similar routing process, with approval of access granted by the Director of FTE and State Reporting, and staff building the additional access in Skyward. The process is similar upon a staff member leaving. The ultimate access removal is driven by the Active Directory being removed. We make efforts to remove the employee who is no longer with the district from their user group(s) in Skyward, but Active Directory truly drives their ability to be able to log into the system or not. Once Active Directory is disabled, the user can no longer log into Skyward SIS

**Finding 11:** The District did not timely remove the IT access privileges of some former employees.

**Management Response to Finding #11:** The District uses automation to both onboard and separate employees. The timely deactivation of User Access Privileges will occur as follows:

**Action:** The Human Resources Department will use the Term Date field in Skyward ERP when employees are separated in order to promptly deactivate privileges.

**Functionality of Action:** When the separation date is keyed into Skyward ERP on or before the actual termination date, the EMPLOYEE STAFF RECORD will not be included in the daily automated staff file the day after the date is keyed.

**Results of Action:** The result of the EMPLOYEE STAFF RECORD not being included in the daily STAFF FILE is the disabling of their Active Directory account. Without an active AD account, employees are unable to access any digital resources anywhere an account for them exists.

**Other methods for account deactivation:** Additional termination notifications are received by phone, email, separation forms, and security access removal forms processed by the ERP security Administrator(s), which result in immediate inactivation of the employee's login credentials and the deactivation of their Active Directory account.

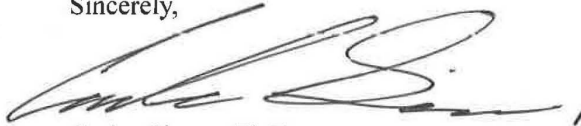
After the replacement for the terminated employee is hired and the Skyward Clone/Replace utility is used to transfer the Security Groups, the terminated employee will no longer have any secured access even if they are reactivated in the future.

**Corrective Action Plan:** Monthly Internal Audit between IR and HR reviewing terminated employees to verify the separation and account deactivation process is meeting the requirement of prompt employee deactivation. These findings will be reviewed in the monthly change control meetings.

**Finding 12: District IT security controls related to system activity monitoring need improvement.**

**Management Response to Finding #12:** The District will develop an internal process of controls to monitor and ensure the confidentiality and integrity of the data. There is a dedicated service account that is used when a system wide user runs utilities that impact the Student Information System. That account includes a log of activities performed.

Sincerely,

Handwritten signature of Carlee Simon in black ink, followed by the text "Ph.D." written in the same ink.

Carlee Simon, Ph.D.  
Superintendent