

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2021-148
March 2021

**MONROE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Mark T. Porter served as Superintendent of the Monroe County Schools and the following individuals served as School Board Members:

| | <u>District No.</u> |
|---|---------------------|
| Bobby Highsmith, Chair through 11-18-19 | 1 |
| Andy Griffiths | 2 |
| Mindy Conn, Chair from 11-19-19, Vice Chair through 11-18-19 | 3 |
| John Dick, Vice Chair from 11-19-19 | 4 |
| Dr. Sue Woltanski | 5 |

The team leader was Barbara S. Coleman, CPA, and the audit was supervised by Hector J. Quevedo, CPA.

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

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MONROE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Monroe County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2018-183. Our operational audit disclosed the following:

Finding 1: District controls over safe-school officer services and related payments could be enhanced.

Finding 2: District schools did not always conduct required emergency drills.

Finding 3: Contrary to State Board of Education rules, the District did not always provide for required mental health awareness personnel training and student instruction.

Finding 4: 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. 2018-183.

Finding 5: District facilities management procedures could be enhanced to better assist District management in assessing the operating effectiveness and efficiency of the District Facilities Department.

Finding 6: The District did not timely comply with State law requiring, effective July 1, 2019, the District to post on its Web site graphical representations of summary financial efficiency data and fiscal trend information.

Finding 7: As similarly noted in our report No. 2018-183, the District did not have a comprehensive information technology (IT) disaster recovery plan.

Finding 8: The District had not conducted a comprehensive IT risk assessment. A similar finding was noted in our report No. 2018-183.

BACKGROUND

The Monroe 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 Monroe County. The governing body of the District is the Monroe 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 2019-20 fiscal year, the District operated ten elementary, K-8, middle-high combination, and high schools; sponsored six charter schools; and reported 8,393 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Safe-School Officer Services

State law¹ requires that the Board and Superintendent partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school safety officers (SSOs), at each school facility including charter schools. Pursuant to State law,² SROs must be certified law enforcement officers and are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. Effective management for SRO and SSO services on school premises ensures that the services provided conform to contract terms and reconcile to related invoices before payment.

To establish an SRO or SSO at each District school and District-sponsored charter school during the 2019-20 fiscal year, the Board contracted with the Monroe County Sheriff's Office (MCSO) and the Key West Police Department (KWPD). The contracts stipulated that, for SRO services, the District would prepay³ \$976,367 to the MCSO and \$758,003 to the KWPD; SRO service hours would be during normal school hours and extracurricular events, or as requested by a school principal; and the law enforcement agencies were to set the service hours after consultation with the District. In addition, the KWPD would provide SSO services at \$55 per hour in 4- or 8-hour shifts and submit a bimonthly report of SSO services to the District prior to payment request.

As part of our audit procedures, we examined District records supporting payments totaling \$1,734,370 to the two local law enforcement agencies for SRO services. While the District prepaid \$848,988 to the two law enforcement agencies in the 2019-20 fiscal year, the remainder of the \$1.7 million was paid after the date services were required. Although we requested, District records were not provided to demonstrate that District personnel consulted with the MCSO and KWPD to establish SRO service times or that school personnel with direct knowledge of SRO and SSO services confirmed that the services provided conformed to contract terms and reconciled to related invoices. We also noted that, although the District records information about school visitors, including visitor arrival and departure times, District procedures did not require the SROs and SSOs to document arrival and departure times to facilitate the monitoring of services and related payments. In response to our inquiries, District personnel indicated that they relied upon the local law enforcement agencies' attendance procedures to ensure that the services complied with Board-approved contracts. Notwithstanding, District reliance on these procedures provided limited assurance that the services were received as expected.

In addition, the contracts with the MCSO and KWPD established that SROs must meet all statutorily required qualifications. However, the contracts did not require law enforcement agencies to provide the

¹ Section 1006.12, Florida Statutes.

² Section 1006.12(1)(c), Florida Statutes.

³ Although the word "prepay" was not explicitly included in the contracts, the contracts specified that "the School Board will pay Two/Twelfths (2/12 or 16.67%) of the total contract price to [the MCSF or KWPD] no later than June 30, 2019. Thereafter, School Board shall pay One/Twelfth of the total contract price no later than August 15, 2019, and on or before the first day of each succeeding month until the total contract price is paid."

District with evidence, and the District did not obtain evidence, that SROs met all statutory requirements before being assigned to a District or charter school.

The prepayment of SRO services and the absence of established procedures for verifying SRO and SSO services increase the risk that services will not be received as expected and for overpayments to occur and not be timely detected and recovered. In addition, without documenting verification of SRO mental health crisis intervention training, the District lacks assurance that SROs received the required training to avert, or intervene during, a mental health crisis.

Recommendation: The District should establish effective procedures for obtaining SRO and SSO services and monitoring the services and related payments. Such procedures should require and ensure that:

- **Contracts for SRO and SSO services exclude prepayment provisions, establish required service schedules, and require law enforcement agencies to provide the District with evidence, before assigning an SRO, that the SRO meets all statutory requirements.**
- **District personnel verify, and maintain documentation evidencing, that each SRO was appropriately trained and qualified before providing services to the District and charter schools.**
- **School personnel verify and document that SRO and SSO services conform to contract terms and reconcile to related invoices before payments are made.**

Finding 2: School Safety

State law⁴ 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 Protection Code (Fire Code),⁵ fire emergency drills must generally be conducted every month that a facility is in session.

Pursuant to Board policies,⁶ the District developed a School Safety Plan⁷ (Plan) that provides procedures for emergency evacuation drills, including active shooter and hostage situation drills and fire emergency drills. The Plan requires each school to hold emergency drills each month of the school year that has 10 or more school days and to report each drill to the District the same day the drill is conducted.

To determine whether, from August 2019 to February 2020,⁸ the District and District-sponsored charter schools conducted the required emergency drills (7 active shooter and hostage situation emergency drills and 7 fire emergency drills) at each of the ten District elementary, K-8, middle, combination middle-high and high schools, and six charter schools, we requested for examination support for all 224 (112 active shooter and hostage situation and 112 fire) emergency drills for all schools. We found that District records

⁴ Section 1006.07(4), Florida Statutes.

⁵ Section 20.2.4.2.3 of the Florida Fire Prevention Code, 6th Edition (2017).

⁶ Board Policy 8420, *Emergency Management, Emergency Preparedness, and Emergency Response Agencies*.

⁷ *School Safety and Security Plan*.

⁸ Due to the COVID-19 emergency, only 7 months of the 2019-20 school year had 10 or more days in which students attended classes at school facilities.

were not maintained to demonstrate the conduct of 30 (27 percent) of the 112 active shooter and hostage situation drills and 12 (11 percent) of the 112 fire emergency drills.⁹

In response to our inquiries, District personnel indicated that some schools conducted tabletop drills, which discuss emergency drill procedures and techniques, instead of performing the physical drills. School administrations use the tabletop drills to develop staff and student critical thinking and to avoid blind reactions to emergency situations. Notwithstanding the value of such activities, the physical conduct of emergency drills every month a facility is in session may better prepare for these emergencies.

Absent effective policies to require and ensure the conduct of monthly active shooter and hostage situation and fire emergency drills, along with procedures to document the timely conduct of the drills, the District cannot demonstrate compliance with State law and the Fire Code or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should maintain records to demonstrate compliance with the State school safety laws. Such efforts should include ensuring and documenting that, for each month school is in session, District schools and District-sponsored charter schools conduct active shooter and hostage situation and fire emergency drills.

Follow-Up to Management's Response

In the written response, management presents a listing of emergency drills conducted for the 2019-20 school year. However, although we requested, the District did not provide support to explain how the listed information reconciles to the District records supporting our audit results. In addition, management's response indicates that "no specific guidance was given for the 2019-20 school year on what defines a drill or how they should be conducted" and the District believes that tabletop drills met the statutory requirement for emergency drills. Notwithstanding, it is not apparent that tabletop drills satisfy the active shooter and hostage situation and fire emergency drill requirements in State law, and, as the physical conduct of drills may better prepare staff and students for these emergencies, the finding stands as presented.

Finding 3: Mental Health Care Services

State law¹⁰ 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,¹¹ the District received a mental health assistance allocation totaling \$299,525 for the 2019-20 fiscal year to establish or expand school-based mental health care services and related training.

State Board of Education (SBE) rules¹² require the District to annually provide to students in grades 6 through 12 a minimum of 5 hours of instruction related to mental health awareness and assistance,

⁹ Of the 30 unsupported active shooter and hostage situation emergency drills, 23 drills related to the 10 District schools and 7 related to 4 of the 6 charter schools. Of the 12 unsupported fire emergency drills, 7 drills related to 4 of the 10 District schools and 5 drills related to 3 of the 6 charter schools.

¹⁰ Section 1012.584, Florida Statutes.

¹¹ Section 1011.62(16), Florida Statutes.

¹² SBE Rule 6A-1.094121(1), Florida Administrative Code.

including suicide prevention and the impacts of substance abuse. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.¹³

Our discussions with District personnel and examination of District records disclosed that the District did not always comply with SBE rule mental health care program requirements. Specifically, we examined District records for instructional personnel¹⁴ and found that, according to District records, only 384 (55 percent) of the District's 696 instructional personnel had completed the youth mental health awareness and assistance training as of June 30, 2020. In addition, although we requested, District records were not provided to evidence that the minimum 5 hours of mental health awareness and assistance instruction were provided for students in grades 6 through 12. In response to our inquiry, District personnel indicated that a school safety specialist was designated to monitor youth mental health awareness and assistance services and related training and instruction. However, although we requested, District personnel did not explain the reason for the noncompliance and District records were not provided to demonstrate that procedures were implemented to promote compliance with the mental health assistance requirements.

Absent documented youth mental health awareness and assistance training and instruction, the District cannot demonstrate compliance with State law and SBE rules, which may subject the District to statutory sanctions. Documented training and instruction enhances public awareness of District efforts to provide essential educational services. In addition, without the required training and instruction, a mental health services need may not be timely identified and appropriately met.

Recommendation: The District should maintain records to demonstrate that the District provides students in grades 6 through 12 at least 5 hours of mental health awareness and assistance instruction as required by SBE rules. In addition, the District should ensure that, pursuant to State law and SBE rules, all school personnel within the District receive youth mental health awareness and assistance training.

Finding 4: Adult General Education Classes

State law¹⁵ 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 Act¹⁶ 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.¹⁷ SBE rules¹⁸ 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

¹³ Section 1008.32, Florida Statutes.

¹⁴ District instructional personnel include classroom teachers, guidance/psychologists, exceptional education teachers, media specialists, and other professional instructional staff.

¹⁵ Section 1004.02(3), Florida Statutes.

¹⁶ Chapter 2019-115, Laws of Florida, Specific Appropriation 125.

¹⁷ FDOE's Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2019.

¹⁸ SBE Rule 6A-10.0381(5), Florida Administrative Code.

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.

FDOE procedures also require school districts to develop a procedure for withdrawing students for nonattendance and provide that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last day of attendance. In addition, the procedures allow a student with six consecutive absences to re-enroll within 30 days of the withdrawal and the District to report the instructional contact hours from the first date of enrollment to the end-of-class date, if the student continues to attend the class without six additional consecutive absences.

The District reported 59,374 instructional contact hours for 133 adult general education classes provided to 355 students during the 2019-20 fiscal year. As part of our audit, we examined District records supporting 3,781 contact hours reported for 30 students enrolled in 17 adult general education classes. We found that the District over reported instructional contact hours by a net total of 546 hours, including 590 over-reported hours (ranging from 8 to 228 hours) for 6 students and 44 under-reported hours (ranging from 1 to 13 hours) for 7 students. The inaccurate reporting occurred mainly because District personnel misunderstood FDOE procedures and miscalculated attendance days.

Since adult general education funding is based, in part, on enrollment data submitted to the FDOE, it is important that the District report accurate data. A similar finding was noted in our report No. 2018-183.

Recommendation: The District should enhance procedures to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such enhancements should include appropriate training for those responsible for contact hour reporting. The District should also determine to what extent the adult general education hours were misreported for the 2019-20 fiscal year and contact the FDOE for proper resolution.

Finding 5: Facilities Management

State law¹⁹ requires each district school board to have an audit conducted of the District's educational planning and construction activities not less than once every 5 years. 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 using performance data and established benchmarks and establish documented processes for evaluating facilities maintenance techniques to determine the most cost-effective and efficient technique. In addition, performance evaluations for Facilities and Maintenance Department (Department) employees should be performed annually and could include consideration of established goals for facilities management and clearly defined measurable objectives or benchmarks for use in determining the extent to which such goals and objectives were achieved.

For the 2019-20 fiscal year, the Department employed 51 employees and the costs for operating and maintaining District facilities totaled \$12.2 million. During that period, District expenditures for capital projects fund construction and renovation projects totaled \$43.7 million and, at June 30, 2020, the historical cost of the District's educational and ancillary facilities, including land purchases, was

¹⁹ Section 1013.35(2)(f), Florida Statutes.

\$409.1 million. As shown in the FDOE Florida Inventory of School Houses data dated June 2017, the average age of District permanent facilities was 24 years and the facilities included a total of 1.8 million square feet. The District 5-Year Facilities Work Plan approved by the Board on October 27, 2020, indicated that the District will spend \$153.4 million on new construction, renovation, repair, and maintenance from July 2020 through June 2025.

The Department is responsible for ensuring that District facilities are safe and suitable for their intended use. To help Department personnel understand these responsibilities, the Facilities Department established a Department Management Plan in February 2005 that provided goals and objectives for the maintenance program, such as a safe, clean, and attractive learning environment; procedures for tracking and following up on work requests; on-going training programs; and an efficient, cost effective operation. According to District personnel, the District regularly evaluates operation and maintenance work and makes adjustments to maximize efficiencies, including reassignment of personnel, reallocation of resources, and implementation of new operating and maintenance procedures. The Department also uses feedback from District personnel to identify maintenance needs and establish efficient scheduling and assignment of work orders. However, as of December 2020, the Department Management Plan did not contain, and the Department had not otherwise established:

- Performance standards based on management-defined or industry practice standards. In addition, while annual performance evaluations of Department employees are required, evaluations were not conducted for the 2019-20 fiscal year. Annual performance evaluations that consider established performance standards for specified goals by position would provide enhanced accountability for Department employees based on their respective assignments.

In addition, District records did not demonstrate that the Department had established goals for facilities management and clearly defined measurable objectives or benchmarks for use in determining the extent to which such goals and objectives were achieved. Progress in achieving specified goals could be measured by clearly defined benchmark time frames for routine employee job assignments and accountability systems to monitor work orders for return assignments, or corrective action because a job did not initially meet building code requirements, and to compare job costs to industry standards for similar work. Performance standards, along with annual performance evaluations, are important management tools to recognize Department accomplishments and needed improvements, identify training needs, and assist management in making and supporting personnel decisions.

- Staffing levels based on facility needs and industry standards, and procedures for making assignments based on those levels. Without such, the Department may experience difficulty in measuring and achieving operational efficiencies.
- Energy management measures to help monitor energy costs through use of an energy monitoring system or energy performance contracting. For example, the Department could:
 - Use digital controls or other measures to document real time energy consumption in school facilities to quickly monitor, identify, and investigate any anomalies.
 - Document consideration of whether energy efficiency retrofits and upgrades are necessary.
 - Establish energy saving incentives to allow a percentage of energy cost savings to be returned to respective schools.

Timely monitored energy costs provide accountability and assurance that costs are contained, and help ensure that management and those charged with governance are promptly informed of energy performance. Absent such measures, the District may incur unnecessary energy costs the diminish resources available for educational purposes.

In response to our inquiry, Department personnel indicated that they intend to update and obtain Board approval of the Department Management Plan. In addition, the Department intends to use the District work order system to establish measurable performance standards and document and communicate on the Department Web site failures to meet those standards. The District also plans to implement an energy management plan to reduce energy costs. Notwithstanding, given the significant resources expended for facility operations and maintenance, establishing appropriate performance standards, clearly defined measurable objectives or benchmarks for evaluating employee and Department performance, and energy management measures could assist the District in determining whether the Department is operating effectively and efficiently.

Recommendation: The District should continue efforts to update the Department Management Plan and obtain Board approval of the updated plan. The updated plan or other District records should establish:

- Department performance standards based on management-defined or industry practice standards. Once established, employee performance evaluations should be conducted annually that consider the performance standards for specified goals by position.
- Department staffing levels based on facility needs and industry standards and procedures for making assignments based on those levels.
- Energy management measures to help monitor energy costs through use of an energy monitoring system or energy performance contracting.

Finding 6: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law²⁰, the District must post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

In addition, effective July 1, 2019, the information posted on the District Web site must include 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. Specifically, the District Web site must show the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operation expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

²⁰ Section 1011.035(2), Florida Statutes.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law²¹ to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. This information must be prominently posted in the District's Web site in a manner that is readily accessible.

At the time of our review in September 2020, the District had posted the proposed, tentative, and official budgets for the 2019-20 fiscal year on its Web site; however, the Web site lacked the graphical representations and link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that, prior to our inquiries, the District was unaware of the requirement.

Subsequent to our inquiry, in November 2020, District personnel posted the graphical representations and link to the transparency tool to the District Web site. Providing the required transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

Finding 7: Information Technology Disaster Recovery Plan

An important element of an effective internal control system over information technology (IT) operations is a disaster recovery plan to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should include up-to-date procedures for maintaining and restoring core IT infrastructure and services, identify key recovery personnel and critical operations and applications, provide for backups of critical data sets, and describe a step-by-step plan for recovery. In addition, the District should at least annually test applicable plan elements to provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster.

During the 2019-20 fiscal year, the District developed a draft disaster recovery plan, and the draft plan included various useful features. For example, the draft plan featured assigned recovery activities responsibilities to key employees and backup personnel; identified critical operations, applications, and data for recovery; detailed specific processes and procedures to be followed to affect the recovery and restoration of financial, payroll, student records, and other critical applications; and scheduled testing of the plan. However, as of August 2020, the Board had not adopted and the District had not implemented a comprehensive disaster recovery plan.

According to District personnel, as technology moves toward cloud and hosted technology, the plan is being updated to include the new technology. In addition, District personnel indicated that, due to the disruption caused by the COVID-19 emergency, the District did not complete and establish the plan during the 2019-20 fiscal year. Notwithstanding this response, without an established comprehensive disaster recovery plan, and annual testing of the plan, there is an increased risk that the District may be

²¹ Section 1010.20, Florida Statutes.

unable to continue critical IT operations, or maintain availability of information systems data and resources, in the event of a disruption of IT operations. A similar finding was noted in our report No. 2018-183.

Recommendation: The District should continue efforts to establish a comprehensive disaster recovery plan. The plan should include up-to-date procedures for maintaining and restoring core IT infrastructure and services, identify key recovery personnel and critical operations and applications, provide for backups of critical data sets, and describe a step-by-step plan for recovery. In addition, the District should at least annually test applicable plan elements to provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster.

Finding 8: Information Technology Risk Assessment

Management of IT-related risks is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps entity personnel identify and understand the greatest security risk exposures and determine whether planned controls are appropriate and adequate to secure IT resources from unauthorized disclosure, modification, or destruction. A comprehensive IT risk assessment should consider specific threats and vulnerabilities, and the severity of such threats and vulnerabilities, at the Districtwide, system, and application levels and document the range of risks that District systems and data may be subject to, including those posed by internal and external users. IT risk assessments help support management's decisions in establishing cost-effective measures to mitigate risk and, where appropriate, to formally accept residual risk.

As of August 2020, the District had not conducted a comprehensive IT risk assessment. In response to our inquiries, District personnel indicated that the District developed a draft IT risk assessment plan but, due to the disruption caused by the COVID-19 emergency, the plan was not completed or conducted during the 2019-20 fiscal year. District personnel also indicated that they plan to conduct an IT risk assessment during the 2020-21 fiscal year and that the Board may subsequently contract for annual risk assessments.

The absence of a comprehensive IT risk assessment may lessen District assurances that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding the risks to accept and other risks to mitigate through appropriate controls. A similar finding was noted in our report No. 2018-183.

Recommendation: The District should continue efforts to conduct a comprehensive IT risk assessment to provide a documented basis for managing IT-related risks.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2018-183, except that Findings 4, 7, and 8 were also noted in that report as Findings 6, 9, and 10, respectively.

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 2020 to December 2020 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 information technology resources and related controls; public meetings and communications; nonpublic records protection; fiscal transparency; school safety; compensation, construction, and other expenses; facilities management; and other 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. 2018-183.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

In planning and conducting our audit, we assessed whether internal controls were significant to our audit objectives by considering the internal control integrated framework established by the Committee of Sponsoring Organizations (COSO)²² and adapted for a government environment within the *Standards for Internal Control in the Federal Government* issued by the United States Government Accountability Office. That framework is illustrated in the following table.

²² The Committee of Sponsoring Organizations (COSO) of the Treadway Commission was established in 1985 to develop guidance in the areas of risk and control which enable good organizational governance and reduction of fraud. Pursuant to their mission, COSO developed a framework for internal control that consists of five components and 17 underlying principles.

COSO Internal Control Integrated Framework

| Internal Control Component | Description | Underlying Principles (To be Applied by the Board and Management) |
|--------------------------------------|--|--|
| Control Environment | Standards, processes, and structures that provide the basis for carrying out internal control across the organization. Represents the foundation on which an effective internal control system is built. | <ul style="list-style-type: none"> • Demonstrate commitment to integrity and ethical values. • Exercise oversight responsibility. • Establish structures and reporting lines and assign authorities and responsibilities. • Demonstrate commitment to a competent workforce. • Hold individuals accountable for their responsibilities. |
| Risk Assessment | Management's process to consider the impact of possible changes in the internal and external environment and to consider actions to mitigate the impact. The basis for how risks will be managed. | <ul style="list-style-type: none"> • Establish clear objectives to define risk and risk tolerances. • Identify, analyze, and respond to risks. • Consider the potential for fraud. • Identify, analyze, and respond to significant changes that impact the internal control system. |
| Control Activities | Activities in the form of policies, procedures, and standards that help management mitigate risks. Control activities may be preventive in nature or detective in nature and may be performed at all levels of the organization. | <ul style="list-style-type: none"> • Design control activities to achieve objectives and respond to risks. • Design control activities over technology. • Implement control activities through policies and procedures. |
| Information and Communication | Information obtained or generated by management to support the internal control system. Communication is the dissemination of important information to help the organization meet requirements and expectations. | <ul style="list-style-type: none"> • Use relevant and quality information. • Communicate necessary information internally to achieve entity objectives. • Communicate necessary information externally to achieve entity objectives. |
| Monitoring | Periodic or ongoing evaluations to verify that the internal control system is present and functioning properly. | <ul style="list-style-type: none"> • Conduct periodic or ongoing evaluations of the internal control system. • Remediate identified internal control deficiencies on a timely basis. |

We determined that all internal control components were significant to our audit objectives. The associated underlying principles significant to our objectives included:

- Board and management commitment to integrity and ethical values.
- Board exercise of oversight responsibility.
- Management establishment of clear objectives to enable the identification of risks and define risk tolerances.
- Management identification and analysis of and response to risks.
- Management consideration of the potential for fraud.
- Management design of control activities to achieve the District's objectives and respond to risks.
- Management design of controls over information technology.
- Management establishment of policies and procedures to implement internal control activities.
- Management use of relevant and quality information to achieve the District's objectives.
- Management communication of information internally necessary to achieve the District's objectives.
- Management communication of information externally necessary to achieve the District's objectives.
- Management activities to monitor the District's internal control system and evaluate the results.
- Management remediation of identified internal control deficiencies on a timely basis.

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 2019-20 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 and District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.
- Reviewed District information technology (IT) policies and 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 data and IT resources. We examined selected access privileges to the District's enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employees' 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 network and applications to determine whether those accounts had been appropriately assigned and managed. Specifically, from the population of 484 users,

we tested user access privileges for 30 selected users who had access to the finance and HR applications.

- Evaluated District procedures to prohibit former employee access to electronic data files.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 22 individuals who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on assigned duties.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Determined whether a comprehensive IT risk assessment had been established 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.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District ERP system.
- Evaluated the adequacy of District procedures related to security incident response and reporting.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Examined Board, committee, and school advisory council meeting minutes and other District records for the audit period to determine compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with the anti-fraud policy.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2020, 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 \$54.8 million and transfers totaling \$22.5 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 \$5.8 million and \$2.9 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as District compliance with Section 1011.71(2)(e), Florida Statutes.
- Determined whether workforce education program funds expenditures for the audit period were for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).

- From the population of 59,374 contact hours for 355 adult general education instructional students during the audit period, examined District records supporting 3,781 reported contact hours for 30 selected students 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.
- Evaluated District controls over the collection of the District's decentralized collections.
- Examined the District Web site to determine whether the 2019-20 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).
- Evaluated severance pay provisions in the Superintendent contract to determine whether the severance pay provision complied with Section 215.425(4), Florida Statutes.
- From the compensation payments totaling \$67.3 million to 1,527 employees during the audit period, examined District records supporting compensation payments totaling \$137,040 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 to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records for the audit period for 30 employees selected from the population of 1,509 employees, as of April 30, 2020, to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated Board policies and District procedures for ethical conduct for 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.
- Evaluated District procedures for informing the District's health insurance program third-party administrator of the eligibility of employee and dependent participants.
- Evaluated Board policies and District procedures to ensure that health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate based on the Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board approved contributions.
- Reviewed the reasonableness of procedures for acquiring commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practice.
- For the five major capital construction projects with expenditures totaling \$28 million during the audit period, examined District records to determine compliance with Board policies and District procedures and provisions of State laws and rules. Specifically, we:

- Examined District records to determine whether the construction manager was properly selected in accordance with Section 255.103, Florida Statutes.
- Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether the sufficiency of such procedures to ensure that subcontractors were properly selected and licensed.
- Examined District records to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and whether the District determined the architects were adequately insured.
- Determined whether the Board established appropriate policies and District procedures addressing negotiation and monitoring of general conditions costs.
- Examined District records to determine whether projects progressed as planned and were cost effective and consistent with established benchmarks, and whether District records supported that the contractors performed as expected.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, examined the District's 2019 cost of construction report for the one construction project completed during the 2019 calendar year to determine whether student station cost was accurately reported and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports. From the 18 District inspection reports, we selected 2 facilities and compared the deficiencies noted in the reports with the previous year's inspection reports to determine whether timely action was taken to correct previous deficiencies.
- 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 (16), and 1012.584, Florida Statutes.
- Evaluated Board policies and District procedures for student mental health education to determine compliance with SBE Rule 6A-1.094121, Florida Administrative Code.
- From the population of purchasing card (P-card) transactions totaling \$1.7 million during the audit period, examined documentation supporting 30 selected transactions totaling \$43,624 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the four cardholders who separated from District employment during the audit period.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. We reviewed Florida Department of State, Division of Corporation, records and District records to identify any potential relationships with District vendors that represent a potential conflict of interest.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2016-17 school year or the Statewide percentage of economically disadvantaged students, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Examined District records to determine whether District procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.

- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- 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 \$140.5 million for the audit period, we examined documentation supporting 30 selected payments for general expenditures totaling \$2.5 million.
- From the population of expenditures for 10,679 contracted services totaling \$6.4 million during the period July 2019 through March 2020, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$1.2 million related to 30 contracts 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 documented satisfactory receipt of deliverables before payments were made.
 - The payments complied with contract provisions.
- From the population of expenditures totaling \$1.5 million from non-Federal grants and appropriations during the audit period, selected 20 payments totaling \$64,548 and 10 payroll transactions totaling \$15,138 to determine whether the payments were properly authorized and approved in compliance with applicable State laws, Board policies, contract terms, and grant restrictions, including the State School Readiness, Voluntary Prekindergarten, and the District Instructional Leadership and Faculty Development programs.
- 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

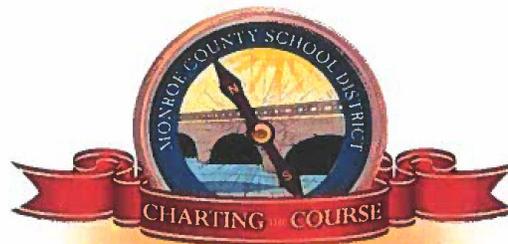
Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

THERESA AXFORD
Superintendent of Schools



To Excellence in the Monroe County Schools

Members of the Board

District # 4
JOHN DICK
Chairperson

District #2
ANDY GRIFFITHS
Vice-Chairperson

District # 1
BOBBY HIGHSMITH

District # 3
MINDY CONN

District # 5
DR. SUE WOLTANSKI

February 11, 2021

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

Dear Ms. Norman,

I have reviewed the list of preliminary and tentative findings and recommendations based on your operational audit of the Monroe County District School Board. My response to each finding is as noted below:

Finding No 1:

District controls over safe-school officer services and related payments could be enhanced.

Response:

The contracts with both Law Enforcement Agencies (LEAs) require only 2/12ths of the contract cost to be pre-paid. Neither Monroe County School District nor its supporting Law Enforcement Agencies (LEAs) interpreted the contract language for the remaining monthly payments to be pre-payments but we realize that the language could be interpreted differently. During upcoming SY21-22 contract negotiations with both LEAs, MCSD will seek clarification on this language removing any pre-payment for services rendered.

With regard to SROs qualifications, MCSD will seek verification from both LEAs that all SROs have received the required mental health crisis intervention training.

As for verification of SRO service times, MCSD Administration has always required School Principals to ensure that the SRO/SSO assigned to their facility are present during school hours. That said, beginning with the 2020-2021 school year, MCSD also requested and have been provided with documentation, via the LEAs respective payroll systems, of the specific dates and times that each SRO/SSO is present at each school facility. This practice has proven to be an effective way of verifying that all contracted services have been provided, and will continue in the future. To the extent that more detailed verification of SRO/SSO services must be

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obtained, MCSD will address this issue during contract negotiations for the 21-22 school year to see if our LE partners are able to provide such verification.

Finding No. 2:

District schools did not always conduct required emergency drills.

Response:

A review of the Drill Analytical Reports for the period of August 14, 2019 to February 29, 2020 was conducted and the results are provided below. These results include table top drills that are routinely used in emergency management training worldwide. No specific guidance was given for the 2019-20 school year on what defines a drill or how they should be conducted. Further, for the 2020-21 school year, table top drills and other trainings will be counted toward the requirement once the requisite number of movement drills (4) have been conducted per Chief Financial Officer Directive 2020-13. MCSD believes table top drills met the statutory requirement in the 19-20 school year. We will continue to work with all schools to ensure drills are conducted and documented properly.

| SCHOOL | EGRESS | ACT ASSAILANT | TABLE TOP |
|-----------------------------|------------|---------------|-----------|
| Big Pine Academy | 7 | 7 | 0 |
| Coral Shores High School | 7 | 6 | 0 |
| Gerald Adams Elem. School | 7 | 7 | 0 |
| Horace O'Bryant School | 7 | 6 | 2 |
| Key Largo School | 5 | 6 | 0 |
| Key West High School | 4 | 5 | 2 |
| Marathon Middle/High School | 6 | 2 | 3 |
| May Sands Montessori | 7 | 7 | 0 |
| Ocean Studies Charter | 7 | 5 | 2 |
| Plantation Key School | 9 | 5 | 0 |
| Poinciana School | 8 | 6 | 5 |
| Sigsbee Charter | 5 | 6 | 1 |
| Somerset Island Prep | 8 | 8 | 2 |
| Stanley Switlik | 8 | 8 | 0 |
| Sugarloaf School | 6 | 5 | 2 |
| Treasure Valley Montess. | 7 | 6 | 2 |
| TOTALS | 108 | 95 | 21 |

Finding No. 3:

Contrary to State Board of Education rules, the District did not always provide for required mental health awareness personnel training, student instruction, and reports to the Florida Department of Education (FDOE).

Response:

Thank you for the thorough examination of our records relating to Mental Health. As you know, we are a very small district and based on that fact our staff wears many hats, we were not able to hire additional personnel to provide the Mental Health Training for staff, however, we sent members of our Teaching and Learning Department staff to be trained to provide training to the rest of the staff. Then, we very carefully implemented the requirements of Statute 1012.584, where the District has developed a timeline based on training beginning in December 2018. We had 200 staff members trained by June 30, 2019 and from August 19, 2019 – March 2020, an additional 184 staff were trained which in total is 55% of the staff. We anticipate that the rest of the staff will be trained by June 30 of this year. The Mental Health First Aid Training that was recommended by the Department of Education and that we adopted is a six hour training. Since we have very few professional days available for training, we must remove teachers from the classroom to participate in the training. With a substitute pool which is less than our needs on a daily basis pulling teachers out of the building for training puts an undue burden on schools and students. We believe that we moved forward with the training with all speed possible and we hope that this explanation of our process and drawbacks explains our earnest pursuit of completing the training as soon as possible.

Also, we submitted to the Department of Education as was requested the documentation of our implementation of the five hour mental health requirement for students in grades 6-12 on June 30 of 2020 prior to the due date of July 1. The document which we submitted is attached to this response together with a link herein <https://flrequiredinstruction.org/Home/SearchPlansAndReports> to document our compliance with this statutory requirement.

We do, however, realize that our reporting did not provide specific evidence on whether the 5 hours of instruction was completed by students in grades 6 through 12. To improve the district's data collection, the District purchased a management system to manage the program and allow for more accurate and verifiable reporting going forward.

Finding No. 4:

The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the FDOE. A similar finding was noted in our report No. 2018-183.

Response:

Please allow this correspondence to serve as a response to Finding No. 4 from the Preliminary and Tentative Findings of the 2020 Operational Audit of the Monroe County School District. As you know, this finding indicated that the District had overreported instructional contact hours for students enrolled in adult education programs due to a

misunderstanding of Florida Department of Education (“FDOE”) Procedures governing the reporting of said hours. Specifically, you indicated that the discrepancy in hours reported appeared to be due to District personnel improperly reporting hours from the date of initial enrollment for students who had incurred six consecutive absences after re-enrolling in the course within the thirty (30) day period permitted under Florida Administrative Code § 6A-10.0381(9)(a). We have been in communication with the FDOE regarding this issue the FDOE did agree with your analysis that the District should have written procedures for monitoring and applying this rule. We will continue to work with the FDOE on recommendations related to developing and implementing the necessary policies and procedures as it relates to withdrawing students for non-attendance.

Finding No. 5:

District facilities management procedures could be enhanced to better assist District management in assessing the operating effectiveness and efficiency of the District Facilities Department.

Response:

The District will update their Facility Department Management Plan in 2021 for School Board approval and implementation.

Specific items to be updated and addressed in the new plan include:

- **Making operational procedures up to date and accessible to school personnel and the public.**
- **Updating existing performance standards for personnel, communicating them with staff and making them available for viewing by all stakeholders.**
- **Expand existing benchmarking to incorporate reporting items available through the School Dude work order system (e.g. time for open work orders).**
- **Expand existing department goals to incorporate additional benchmarking items. Track and make results available for viewing by all stakeholders.**
- **Updated staffing guidelines.**
- **Written energy management plan.**

Finding No. 6:

The District did not timely comply with State law requiring, effective July 1, 2019, the District to post on its Web site graphical representations of summary financial efficiency data and fiscal trend information.

Response:

The District became compliant with the fiscal transparency requirement on November 12, 2020. The link is located on the District’s website.
<https://www.keysschools.com/Page/491>

Finding No. 7:

As similarly noted in our report No. 2018-183, the District did not have a comprehensive information technology (IT) disaster recovery plan.

Response:

The District will complete the development of its comprehensive disaster recovery plan by July 1, 2021 that includes annual testing to provide assurance of successful recovery of operations in the event of a disaster.

Finding No. 8:

The District had not conducted a comprehensive IT risk assessment. A similar finding was noted in our report No. 2018-183.

Response:

The District has solicited proposals from potential vendors and will establish a contract with one by July 1, 2021 to provide annual comprehensive IT risk assessments which will include documentation for managing IT related risk.

We appreciate the professionalism of staff throughout the audit process.

Sincerely,



Theresa N. Axford, Superintendent
Monroe County Schools