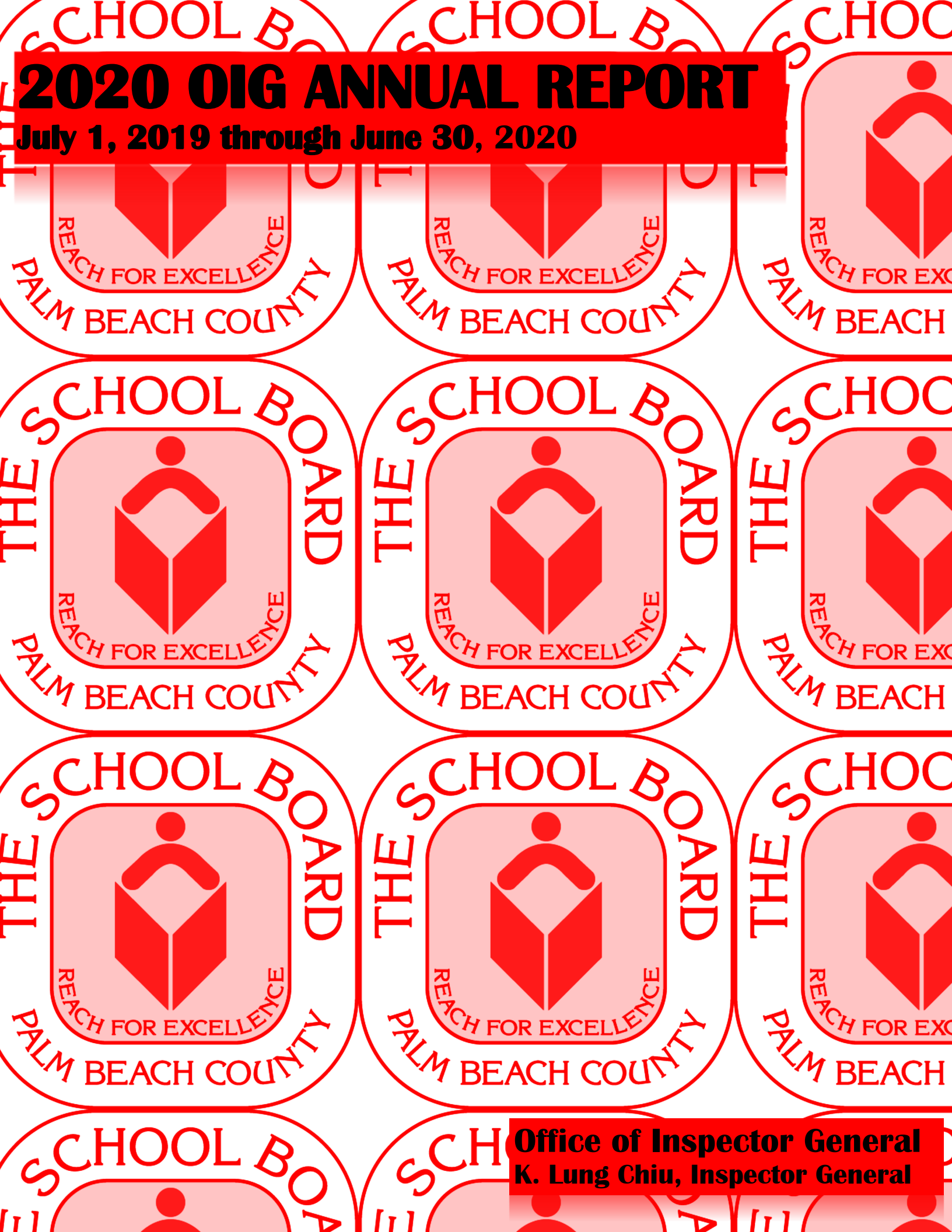


2020 OIG ANNUAL REPORT

July 1, 2019 through June 30, 2020



**Office of Inspector General
K. Lung Chiu, Inspector General**



MISSION ON THE SCHOOL BOARD

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

SCHOOL BOARD OF PALM BEACH COUNTY

Frank A. Barbieri, Esq., Chair
Chuck Shaw, Vice Chair
Marcia Andrews
Karen M. Brill
Barbara McQuinn
Debra L. Robinson, M.D.
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SUPERINTENDENT OF SCHOOLS

Donald E. Fennoy II, Ed.D.

AUDIT COMMITTEE

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Tammy McDonald, Vice Chair
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Mark Bymaster, CPA***
Michael Dixon, CPA/PFS
Deborah Manzo
Noah Silver , CPA**
Kathleen Weigel, Ed. D.***
Chandler Williamson

REPRESENTATIVES

Frank A. Barbieri, Esq., School Board
Donald E. Fennoy II, Ed.D, Superintendent
JulieAnn Rico, General Counsel
Maria Lloyd, Principal Representative
Justin Katz, CTA President

** Committee membership ending service during the time period of this report. ***Members commencing service during the relevant period of this report.



June 30, 2020

Chair and Members of School Board of Palm Beach County
Superintendent of Schools
Chair and Members of Audit Committee

Please find the enclosed 2020 Annual Report for the Office of Inspector General. It has been such an honor to have served as the Board's first District Auditor for 18 years, and Inspector General for about eight years. I sincerely appreciate you providing me with the great opportunity to assist with the creation of the Office of Inspector General, and your appointment of me as the Inspector General. With excitement and a great amount of pride, please find my final annual report as your Inspector General, as the end of today will mark the beginning of my retirement.

School Board Policies **1.091** and **1.092** require the Inspector General and Audit Committee to submit an annual report to the School Board and Superintendent. Audits, investigations, and other related work in this report represent the OIG's continuing commitment to promoting accountability, transparency, efficiency, and effectiveness through our findings and recommendations for corrective actions. As we perform these functions, we are committed to working cooperatively with all District administrators and staff while maintaining our objectivity and independence. The OIG remains committed to promoting a culture of accountability, honesty, integrity and collaboration. On behalf of the all OIG staff and the Audit Committee, we would like to thank the School Board for its continued support.

To the current and former members of the Audit Committee, I have appreciated the mentoring and leadership you provided throughout my tenure at the School District. Your support has contributed greatly to the success of the office.

To my staff, you have been invaluable in charting the success of the OIG. Your due diligence and professionalism have contributed to the distinct culture of our office.

As with all other years, I am very proud of the work we completed during this reporting period. Many reports include recommendations. Our recommendations, when implemented, will help prevent fraud and abuse, protect student interests, and improve the governing oversight and monitoring.

K. Lung Chiu, CPA , CIG
Inspector General

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SECTION 1:

ADMINISTRATION

ABOUT THE OFFICE OF INSPECTOR GENERAL

The School Board of Palm Beach County created the Office of Inspector General (OIG), in December 2011, upon adoption of *School Board Policy 1.092*. The policy became effective upon the School Board's hiring of the Inspector General in August 2012.

The School Board of Palm Beach County established the (OIG) to:

- Incorporate a full time program of investigation, audit, inspection, and program review.
- Provide increased accountability and promote fiscal responsibility.
- Assist management in the establishment and maintenance of effective systems of control, and provide increased oversight in improving District operations.
- Assist in improving operations, including deterring, and identifying fraud, waste, abuse, and illegal acts.
- To conduct whistleblower investigations.

In carrying out our responsibilities under *School Board Policies 1.092, 1.091, 2.61, 2.62* and *3.28*, the OIG:

- Maintains an independent objective organization to conduct audits, reviews and investigations.
- Receives and investigates complaints related to our jurisdiction granted by policies.
- Reports all possible criminal violations to School Police or the appropriate law enforcement agency.
- Submits audit, review and investigative reports and recommendations, if appropriate, to the School Board, School Superintendent and Audit Committee members.

School Board Policy 1.092 serves as the OIG Charter. Some of the key provisions of the policy authorize the Inspector General to:

- Audit and investigate matters within the District, as well as vendors/contractors that do business with the District.
- Have immediate, complete and unrestricted access to all District papers, books, records, reports, information, personnel, processes, data, etc.

The OIG reports directly to the School Board to ensure the necessary independence. OIG staff consists of a skilled team of professionals, including an attorney, with expertise in internal auditing, reviews and investigations. The OIG is organized into three areas: audits, investigations, and compliance and quality assurance. Through our work, we strive for a culture of accountability, transparency, collaboration and excellence to assist the School Board and the Superintendent in their efforts to provide Palm Beach County students with a world class education.

Mission

To provide independent appraisals of the District's programs and operations through audits, investigations, and reviews by making recommendations to improve the efficiency, economy, and effectiveness of programs and operations and to prevent, detect, and root out fraud, waste, abuse, and other wrongdoing.

Office of Inspector General

Staff Qualifications



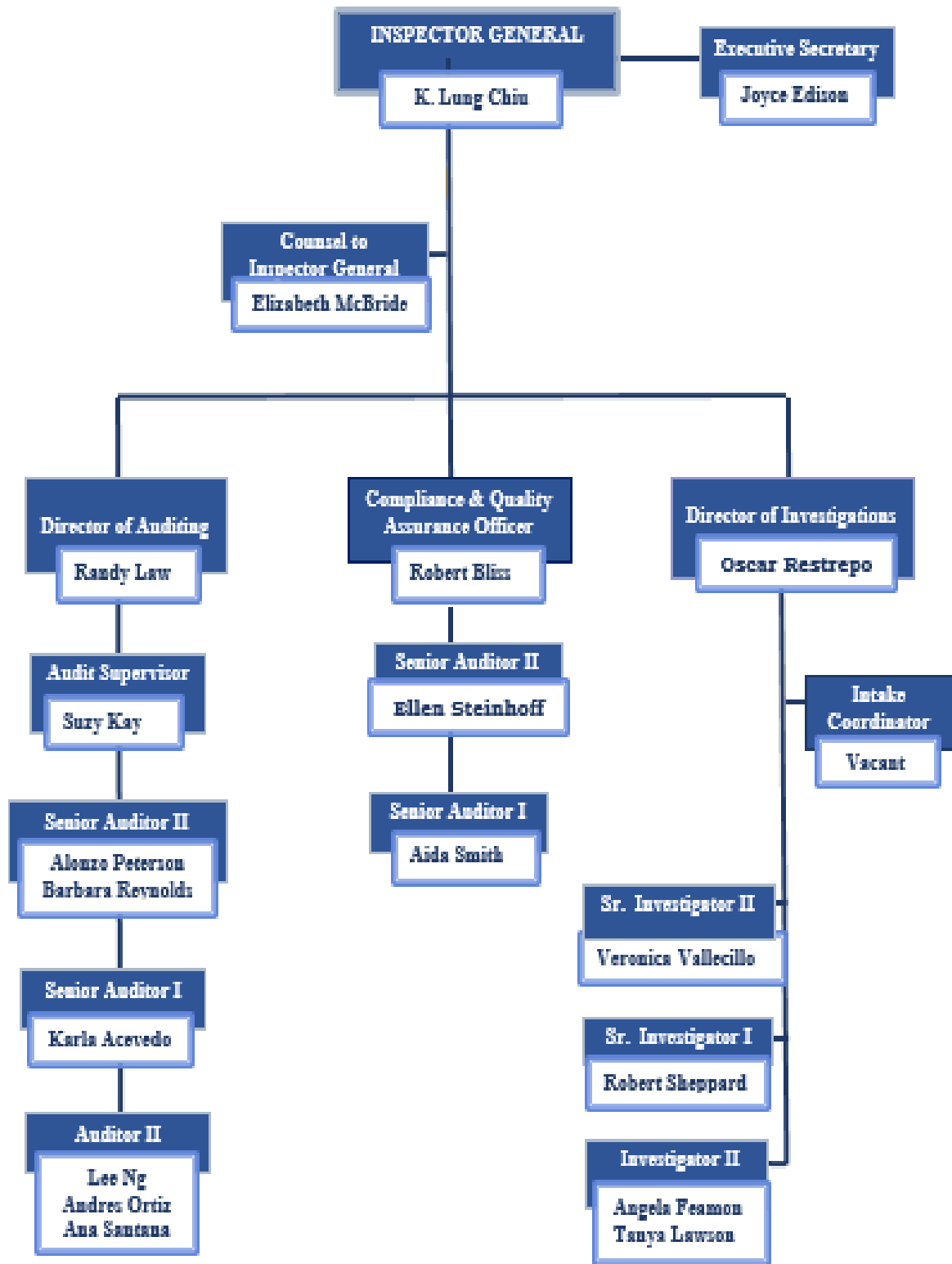
The OIG's most valuable asset is its staff. The OIG hires highly qualified individuals who not only reflect the diversity of the Palm Beach County and School District communities, but also have the necessary level of skills, abilities, and experience for their respective roles. Staff members bring an array of experiences from local, county and state government, higher education and the private sector.

The OIG has a highly educated team of professional staff where all of the professional staff have at least a four-year degree and most have either advanced degrees or one or more professional certifications in their areas of expertise. Staff members have backgrounds in and/or academic degrees in:

- Accounting
- Auditing
- Business Administration
- Business Management
- Computer Science
- Ethics and Compliance
- Finance
- Fraud Examinations
- Human Resources Management
- Investigations
- Labor Relations & Human Resources
- Law
- Law Enforcement
- Organizational Leadership
- Public Administration
- Statistics and Analytics

The various certifications and licensures held by OIG staff members include more than 25 professional certificates, including: Certified Inspector General (CIG), Certified Inspector General Auditor (CIGA), Certified Inspector General Investigator (CIGI), Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information System Auditor (CISA), Chartered Global Management Accountant (CGMA), Certified Management Accountant (CMA), Certified Compliance And Ethics Professional and Member of the Florida Bar and State Bar of Georgia.

OIG Organizational Structure

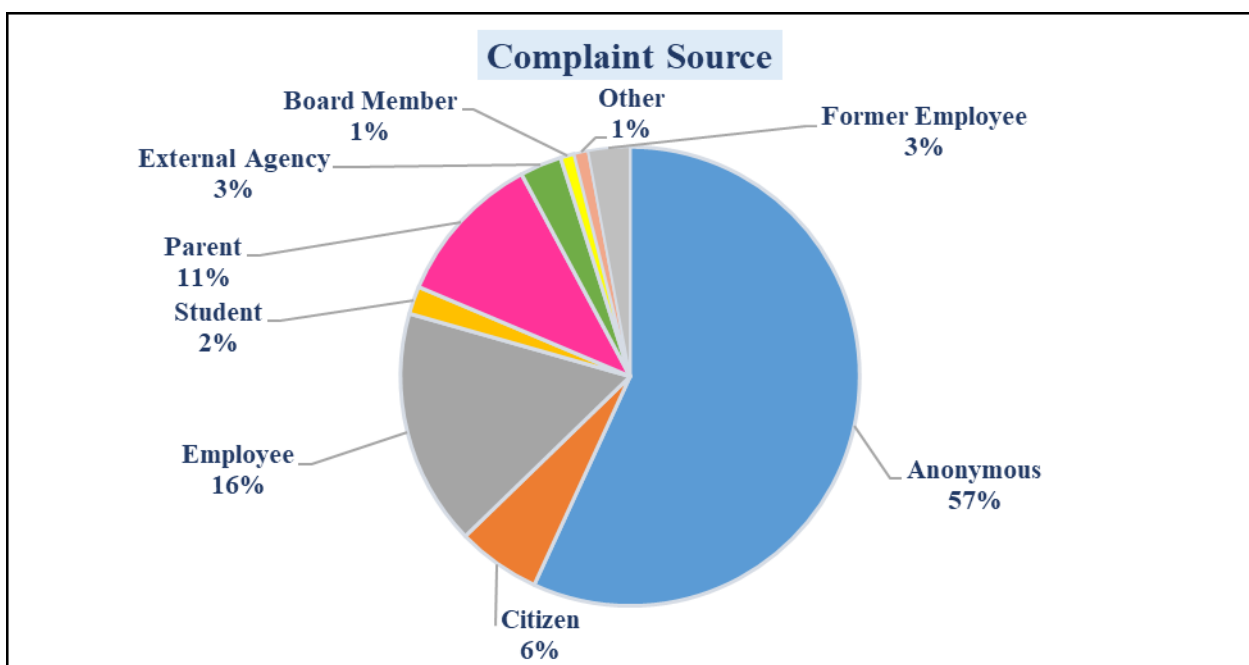
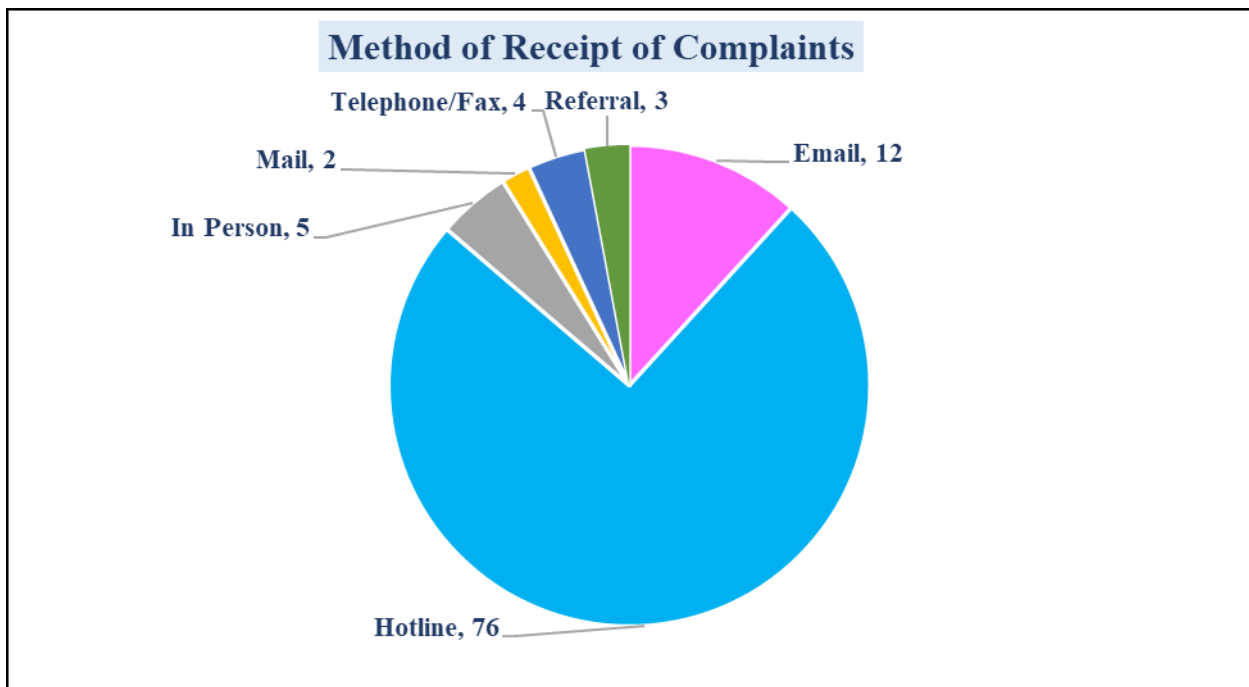


SECTION 2: INVESTIGATIONS

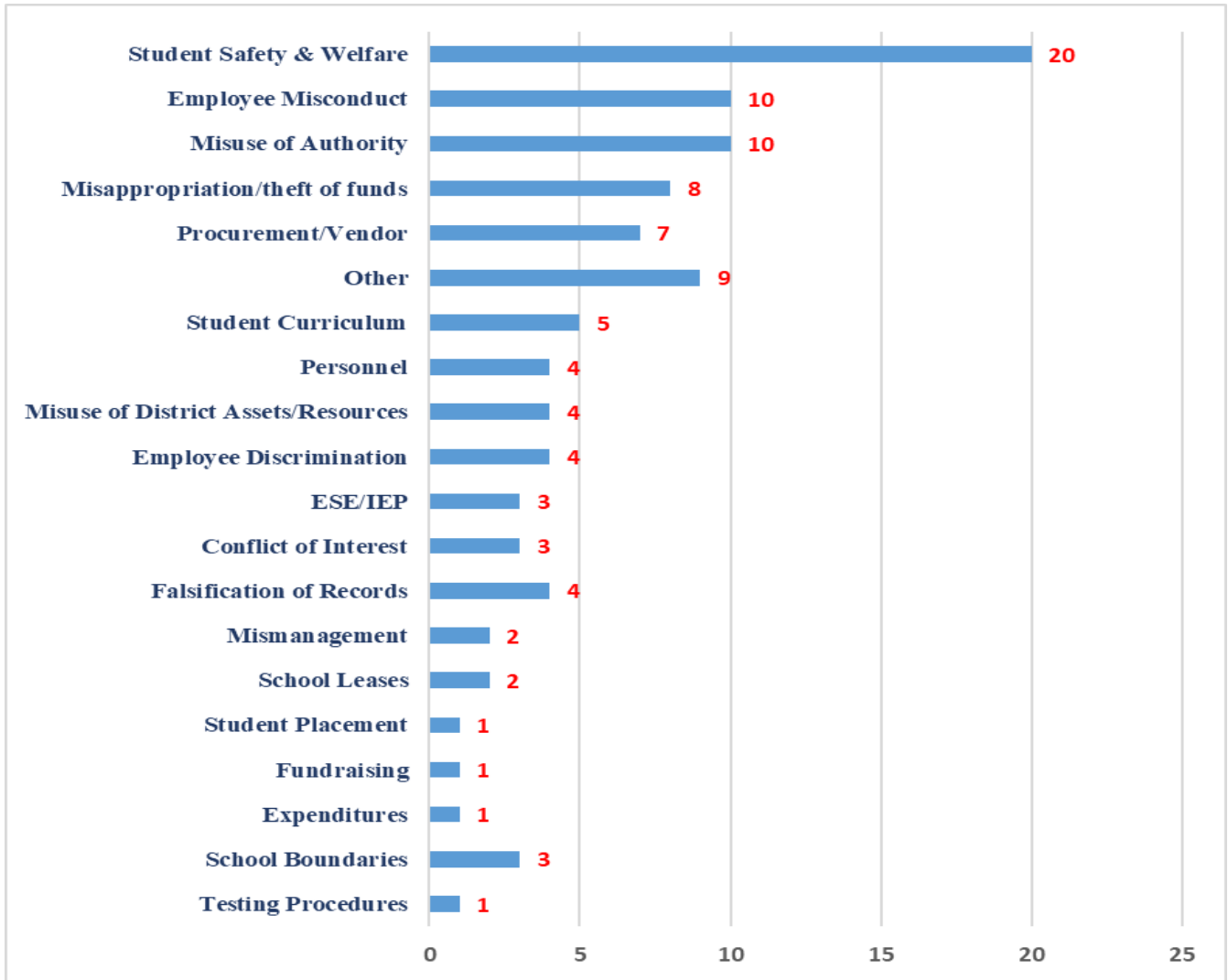
Statistical Summary for July 1, 2019 through June 30, 2020

During the twelve-month period, January 1, 2020 through June 30, 2020, the OIG’s Investigative Unit received and processed 102 complaint intakes, completed 19 preliminary reviews (two of the preliminary reviews were partially referred to other departments for action and/or follow-up), and released 11 investigative reports and one management review.

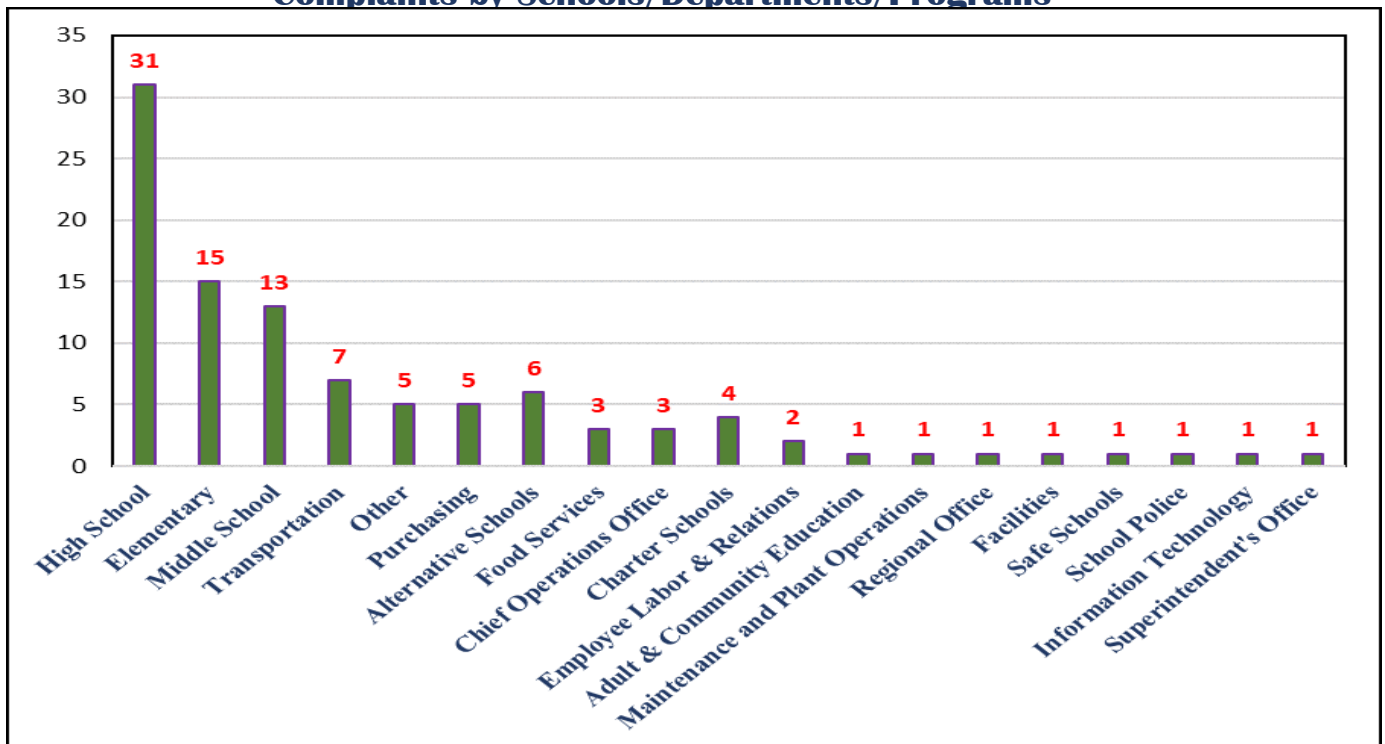
The above 102 complaints were received by the OIG through the following methods, and the sources of the complaints are as provided below.



General Nature of Received Complaints



Complaints by Schools/Departments/Programs



Complaints Referred to Other District Departments/Work Units for Action/Management

REFERRED DEPARTMENT/WORK UNIT	#
Employee & Labor Relations	20
Planning and Intergovernmental Relations	2
Regional Offices	11
Exceptional Student Education	1
School Principal/Regional Office	3
Environmental Conservation Services	1
Chief Operating Office	1
Chief Academic Office	1
Charter Schools	2
School Police	8
Food Services	2
Human Resources	1
OIG – Audit	6

Dispositions of Referred Complaints

Nature of Allegation	Referral Department	Disposition/Resolution
Other	Food Services	Unsubstantiated
Student Safety & Welfare	ELR/School Police	Monitoring will take place
Student Safety & Welfare	Support Services/Regional Asst Superintendent	Matter resolved
Misuse of Authority	South Regional Superintendent	Unsubstantiated
Personnel	ELR/School Police	Matter resolved
Misuse of Authority	ELR	Matter resolved
Procurement/Vendor	OIG - Audit Unit	Matter resolved
Procurement/Vendor	OIG - Audit Unit	Matter resolved
Procurement/Vendor	OIG - Audit Unit	Matter resolved
Procurement/Vendor	OIG - Audit Unit	Matter resolved
Procurement/Vendor	OIG - Audit Unit	Matter resolved
Student Safety & Welfare	North Regional Superintendent	Matter resolved
Employee Misconduct	South Regional Superintendent	Unfounded
Procurement/Vendor	OIG - Audit Unit	Matter resolved
ESE/IEP	ELR	Matter resolved
Employee Misconduct	ELR	Unsubstantiated
Student Safety & Welfare	ELR	Matter resolved
Other	Chief Operating Officer	Matter resolved
Student Safety & Welfare	School Police/South Regional Superintendent	Matter resolved
Student Safety & Welfare	School Police/Human Resources	Unsubstantiated
Student Safety & Welfare	School Police	Unsubstantiated
Personnel	Employee & Labor Relations	Unfounded
Employee Misconduct	Regional Offices	Unfounded
Personnel	Chief of Human Resources	Matter resolved
School Boundaries	Planning & Intergovernmental Relations	Matter resolved
Other	School Food Services	Unsubstantiated
Misuse of Authority	School Police	Unsubstantiated
Employee Misconduct	Employee & Labor Relations	Unfounded
Misuse of Authority	Regional Office	Unsubstantiated
ESE/IEP	Regional Office	Matter resolved
Student Safety & Welfare	Employee & Labor Relations	Matter resolved
Other	ESE	Substantiated
Other	General Counsel	Matter resolved
Personnel	Chief of Human Resources	Verbal coaching
Student Safety & Welfare	Regional Office	Verbal coaching
Student Safety & Welfare	Regional Office	Unsubstantiated
Testing Procedures	Performance Accountability	Unsubstantiated
Student Safety & Welfare	Chief Operating Office	Matter resolved
P-Card	Employee & Labor Relations	Written memorandum
Student Safety & Welfare	Employee & Labor Relations	Verbal coaching
Other	Multicultural Education	Written memorandum
Other	Employee & Labor Relations	No action required
Student Safety & Welfare	Employee & Labor Relations	Written memorandum
ESE/IEP	ESE	Unsubstantiated
Other	Deputy Superintendent	Unfounded
Student Safety & Welfare	School Police	Matter resolved
Student Safety & Welfare	School Police	Matter resolved
Student Safety & Welfare	Regional Office	Matter resolved
Misuse of Authority	School Police	Written memorandum
Personnel	Choice and Innovation	Unsubstantiated
Mismanagement	Choice and Innovation	Unsubstantiated

Nature of Allegation	Referral Department	Disposition/Resolution
Testing Procedures	Performance Accountability	Unsubstantiated
Student Safety & Welfare	Chief Operating Office	Matter resolved
P-Card	Employee & Labor Relations	Written memorandum
Student Safety & Welfare	Employee & Labor Relations	Verbal coaching
Other	Multicultural Education	Written memorandum
Other	Employee & Labor Relations	No action required
Student Safety & Welfare	Employee & Labor Relations	Written memorandum
ESE/IEP	ESE	Unsubstantiated
Other	Deputy Superintendent	Unfounded
Student Safety & Welfare	School Police	Matter resolved
Student Safety & Welfare	School Police	Matter resolved
Student Safety & Welfare	Regional Office	Matter resolved
Misuse of Authority	School Police	Written memorandum
Personnel	Choice and Innovation	Unsubstantiated
Mismanagement	Choice and Innovation	Unsubstantiated

Whistleblower Complaints and Determinations

During July 1, 2019 through June 30, 2020, the OIG conducted six whistleblower determinations. In one case, the OIG granted whistleblower status to one complainant. It should be noted that one case was pending disposition as of June 30, 2020.

STATUS OF COMPLAINTS RECEIVED July 1, 2019 – May 31, 2020	
ACTION	No.
Referred to other Departments	59
Retained and Closed After Preliminary Review by OIG Due to:	
No Violation/Wrongdoing	5
Insufficient Information/No jurisdiction	8
Handled by another agency/department	3
No action required	1
Retained, Open Investigation/Preliminary Review by OIG	18
Pending Disposition	8
TOTAL	102

PUBLISHED INVESTIGATIVE REPORT AND MANAGEMENT REVIEW SUMMARIES:

20-007-1 Unapproved Facilities Leasing at West Boca Raton Community High School

The OIG's report addressed an allegation that a West Boca Raton Community High School teacher used the school's fields to hold practice and tryouts for his softball travel team without a lease or payment. The results of the investigation determined the allegation was unsubstantiated.

19-846 Procurement -Palm Beach Maritime Academy

The OIG's report addressed an allegation that a Palm Beach Maritime Academy Board Member inappropriately awarded a procurement contract for Financial Services. The results of the investigation determined the allegation was unsubstantiated.

19-0001-I Vendor Prepayments

The OIG's report addressed the allegation that a vendor received a pre-payment prior to delivering the commodity purchased. The results of the investigation determined the allegation was substantiated.

19-0004-I Ineligible Extra Period Supplements - Lake Shore Middle School

The OIG's report addressed allegations that the Principal approved extra period supplements for employees that were not eligible and that the Principal and an Assistant Principal misrepresented documentation regarding extra period supplements. The results of the investigation determined the allegations were substantiated.

19-0005-I Contract Non-Compliance – Berkshire Elementary School

The OIG's report addressed an allegation that a teacher forced parents to select the VPK parent fee enrichment program that requires a weekly payment of \$115 as opposed to the VPK only program that requires no weekly payments. The results of the investigation determined the allegation was unsubstantiated.

19-0008-I Misuse of Authority – Olympic Heights Community High School

The OIG's report addressed allegations that a football coach allowed a student to play football after receiving failing grades and an ESE teacher inappropriately removed a student a class. The results of the investigation determined the allegations were unsubstantiated.

19-0011-I Misuse of District Assets – William T. Dwyer Community High School

The OIG's report addressed the following allegations: 1) a guidance counselor intentionally ordered excessive College Board/Advanced Placement (AP) exams. The results of the investigation determined the allegation was unsubstantiated. 2) a guidance counselor told students not to indicate the date the exam was taken. The results of the investigation determined the allegation was unfounded.

19-0012-I Bid Rigging

The OIG's report addressed an allegation that a District employee unduly influenced the award decision for a bid. The results of the investigation determined the allegation was unsubstantiated.

20-0004-I Double Dipping, Promoting Personal Business

The OIG's report addressed an allegation that employees were double dipping, promoting a personal business and not being required to interview for a summer position with the School District. The results of the investigation determined the allegation was unsubstantiated.

PUBLISHED INVESTIGATIVE REPORT AND MANAGEMENT REVIEW SUMMARIES (cont'd):

18-789 Management Review regarding Audition Process at Alexander W. Dreyfoos of the Arts and Bak Middle School of the Arts

The OIG's Management Review concluded that:

- While the schools have certain measures in place to address the issue of conflict of interest because an adjudicator has taught the applicant, currently teaches the applicant, or knows the applicant, there is no absolute guarantee that conflicts of interest are not taking place. Additionally, there are no District procedures that require adjudicators to disclose potential or actual conflicts.
- Of the adjudicators that served in the 2019 audition process, over 50% of them were District employees.
- The OIG found no evidence to demonstrate that there were issues related to the transparency of the auditions.
- The Procedures Manual states, the "Principal's 20% List" is allowable and an optional preference where up to 20% of the available seats may be selected by the Principal of each Choice school program prior to the lottery. The Choice and Career Options Department oversees the process.

19-0009-I Misappropriation - Pahokee Elementary School

The OIG's report addressed two allegations:

1. Pahokee Elementary School Principal may have misappropriated grant funds. The OIG investigation determined the allegation was unsubstantiated.
2. Pahokee Elementary School staff misappropriated Summer Camp Scholarship grant funds to pay for a repast for a former Pahokee Elementary School employee. The OIG investigation determined the allegation was substantiated.

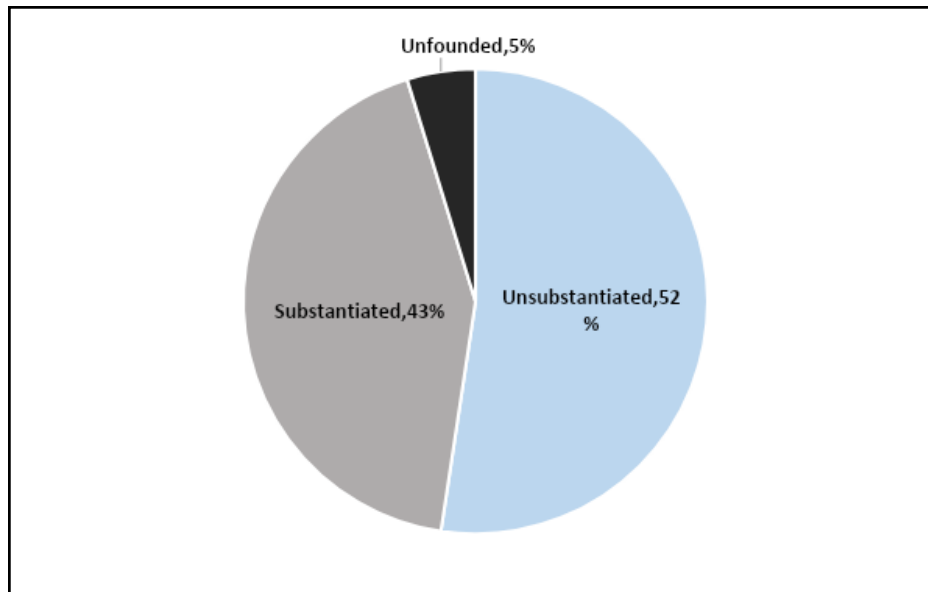
19-0013-I Theft of Time – Jupiter Farms Elementary School

The OIG's report addressed two allegations:

1. Theft of time by a Jupiter Farms Elementary School Date Processor. The investigation concluded the allegation was unsubstantiated.
2. Staff did not adhere to District payroll and timekeeping procedures. The investigation concluded the allegation was substantiated.

Findings for Cases Closed During July 1, 2019 through June 30, 2020

Of the ten investigations closed, which included seventeen allegations, during the designated reporting period, the following chart designates the percentage of allegations that were found to be substantiated versus unsubstantiated. The number of investigations closed reflects cases that were opened in previous years.



Investigative Recommendations

As a result of the investigations finalized between July 1, 2019 and June 30, 2020, the Investigations Unit issued ten recommendations to administrative units related to the investigations/management review.

Case No.	OIG Recommendations
20-0004-I	1) School District policies not conflict with Florida Statute 112.313 and District policy be reviewed to clarify the conditions under which employees may be allowed to conduct business with the District
18-789	1) Choice and Career Options Department, in conjunction with the schools, consider implementing District wide training for adjudicators regarding accommodations, expectations, conflict of interest, and audition scoring to ensure fair and equitable audition process and implementing District wide applicable forms. 2) Consider making certain audition process centralized
19-0013-I	School Principal 1) Work with the Payroll Department to ensure training is provided to all applicable staff regarding timekeeping procedures and required documentation, 2) Ensure all applicable staff complete the required form regarding compensatory time, 3) Ensure Missed Punch Report Forms are being completed accurately to include an explanation and approval as required, and 4) Ensure employees that use TCD's to record their time, are reporting all time, regardless if it is compensatory time
19-0001-I	1) All staff involved with the delivery of goods and services for the District follow District Policy 6.14 as well as any/all purchasing procedures and guidelines to ensure that the District is protected from the potential of vendor mismanagement. 2) The Purchasing Director should consider providing additional training for staff who deal with vendors to ensure that all involved understand the process for vendor payments. 3) An additional layer of protection for the District should be added whereas, the Purchasing Director is provided documentation (proof) by the school/department that the District has received all goods and contractual services prior to approving payment.

SECTION 3:

AUDIT

1. Report No. 2019-10 (March 25, 2019) Unannounced Cash Counts At Six Sample Schools

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, the OIG has conducted the second unannounced cash counts at six selected schools on March 25, 2019. The primary objectives of the unannounced cash counts were to determine:

- A. If all the monies in the school drop-safe and change funds were properly accounted for.
- B. The extent of compliance with District procedures for money collections.

The six sample schools included Bak Middle School of the Arts, Jeaga Middle, Palm Beach Lakes High, Royal Palm Beach High, Suncoast High, and Wellington Landings Middle. The unannounced cash counts produced the following conclusions:

1. No money missing in five schools, and \$20 missing in one school.
2. No findings in one school, minor noncompliances in five schools.

2. Report No. 2019-11 (September 20, 2019) Special Review of Inlet Grove Community High School's Adult Education and Community School Programs

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan* and in response to the requests of a School Board Member and the Chief Executive Officer/President of Inlet Grove Community High School, the OIG has reviewed the Adult Education and Community School Programs of the school. The Special Review produced the following findings:

1. Inlet Grove Community High School appears to lack the authority to offer the Night School Adult Practical Nursing Program
2. Night School Adult Practical Nursing Program license and accreditation under different school names
3. Night School Adult Practical Nursing Program license on probation status
4. Fees for Adult Nursing Night Program Courses exceed State guidelines
5. Memorandum Of Understanding (MOU) defining adult services never executed
6. Annual financial reports include both day and night school finances
7. 23% of accounts receivables had no activity in more than two years
8. Questionable disbursements in the form of:
 - Advance to employees
 - Inadequate documentation

3. Report No. 2019-12 (September 20, 2019) Special Review of Charter School Closure Procedures

Pursuant to the *Office of Inspector General (OIG) 2018-19 Work Plan*, the OIG was to review the District's charter school closure procedures. The objective of this review was to evaluate the adequacy of District procedures in safeguarding and recovering assets funded by tax dollars upon closure of a charter school.

School Board Policy 2.57(9)(e) outlines the District's processes when a charter school is closed. These processes are designed to protect both the District's and students' interests. A comprehensive closing school checklist is provided to charter schools, which outlines the components of the closure plan.

During our review fieldwork, we noted that similar audit objectives and testing procedures were performed by State Auditor General as part of the audit of the School District. Auditor General's audit results were concluded in the *Report #2019-218, Operational Audit of the Palm Beach County School District* in June 2019. The report noted no significant deficiencies in charter school closures.

To avoid duplication of our testing pursuing the same audit objectives, the OIG decided to discontinue the fieldwork and close the project so that audit resources could be used for other projects.

4. Report No. 2019-13 (September 20, 2019) Audit of Selected Cybersecurity Controls

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, the OIG has audited the District's Selected Cybersecurity Controls. The Audit report contains confidential and exempt information pursuant to *Sections 119.071(3)(a) and 281.301, Florida Statutes*. As such, the complete report with management's response was presented to the School Board and Superintendent at the September 25, 2019 Closed Session for IT Security.

5. Report No. 2019-14 (November 22, 2019) Follow-up Review of Audit of Educational Alternative Expenditures and Grant Compliance

This is a follow-up of OIG's April 20, 2018, *Audit of Educational Alternative Expenditures and Grant Compliance (OIG Report #2018-04)*. The follow-up produced the following conclusion.

The District received a grant award of \$3,909,116 from the National Institute of Justice Grant (NIJ) for school safety research for January 1, 2015 through December 31, 2017. In May 2017, the District was granted a one-year extension through December 2018 to complete the research. Although the related expenditures were incurred during the grant period, the District's pay request was denied by NIJ because it was submitted after the grant closure. Subsequently, the School District paid \$163,472.30 in research expenses from the General Fund and recorded the payment in the Disallowed Grant Costs Account for Fiscal Year 2019.

6. Report No. 2019-15 (November 22, 2019) Special Review of Temporary Staffing Costs in School Food Service for July 2015 through June 2019

Pursuant to the *Office of Inspector General's 2018-19 Work Plan*, the OIG has reviewed the temporary staffing costs in School Food Service for July 2015 through June 2019. The primary objective of the review was to analyze the cost and other non-monetary consequences for having workers from outside placement agencies.

The report concluded that using in-house temps would cost \$308,050 (8%) to \$399,245 (11%) more than using temps from outside agencies. However, the review also noted that there are other non-monetary variables for both options, in addition to the cost consequences. These variables include workforce availability, technical skill/training for food safety, compliance with the *Jessica Lunsford Act*, and costs for recruitment/administrative training.

7. Report No. 2019-16 (December 20, 2019) Audit of District's Use of Piggyback Contracts (for Contracts Funded by the one cent sales tax)

Pursuant to the *OIG 2018-19 Work Plan*, the OIG has audited the District's use of piggyback contracts funded by the one-percent local sales tax. The audit objective was to determine whether the selection and award process for piggyback contracts was in compliance with related Florida Statute and Rules, State Board of Education Rules, and School Board policies and procedures, and protect the best interest of the School District. The audit produced the following conclusions:

- A. Except as noted, the Piggyback Contract Selection and Award Process was Compliant with 9 of the 11 selected Key Requirements of Florida Administrative Code 6A-1.012(6), School Board Policies

6.14 and 6.143, and the Purchasing Manual. We selected ten piggyback contracts (original total value \$25,437,000) for review, and evaluated eleven (11) key attributes for compliance with *FL Administrative Code 6A-1.012(6), School Board Policies, 6.14 and 6.143, and the Purchasing Manual, Chapter 20.*

We found the processes to select, award, and manage ten piggyback contracts funded with local sales tax proceeds were compliant with 9 of the 11 selected key attributes tested, except the two attributes noted as follows:

- The Office of Diversity in Business Practices (ODBP) Did Not Respond to Purchasing’s Requests for Vendor Information for 40% of Sample Contracts. Purchasing did not receive input from the Office of Diversity in Business Practices prior to entering into a contract for 40% of the sample piggyback contracts. Input by ODBP is required by *School Board Policy 6.143.* A review by the ODBP may have identified an opportunity for a local, small or minority business entity to provide the goods or services.
- Piggyback Contracts Did Not Always Undergo Legal Review/Approval. Seven of the ten sample piggyback contracts did not undergo legal review/approval by the Office of General Counsel, prior to being presented to the School Board for approval. We learned that there were no written policies or procedures requiring legal review/approval of large piggyback contracts. Legal review would help determine whether the piggyback contracts are compliant with *State Rules, Regulations, and School Board policies.* We notified staff of this issue and they took immediate corrective action to modify processes to help ensure piggyback contracts are reviewed by the Office of General Counsel.

B. Inappropriate Use of Piggyback Contracts for Construction Manager at Risk (CMAR). The School District piggybacked off two Construction Manager at Risk Continuing Contracts of other governmental entities. However, the two District contracts did not have pricing as required by *Florida Administrative Code and School Board Policy.* Without pricing, it is not possible to determine if there is an economic advantage to the School Board, which is the intent and purpose of piggybacking.

8. Report No. 2020-01 (February 14, 2020) Special Review of Timekeeping Records at Gove Elementary

Pursuant to the *Office of Inspector General’s (OIG) 2018-2019 Work Plan* and in response to the June 3, 2019, joint request from the Department of Employee and Labor Relations (ELR) and the Principal of Gove Elementary School, we have reviewed the school’s Employee Leave Records. The primary objective of this review was to assist ELR in determining if employees’ leave and attendance records were accurately entered into the PeopleSoft Payroll System.

Section 95.11(4)(c), F.S., limits the School District to two years to recover the overpayment of wages, if any, from employees. As a result, OIG’s assistance to ELR and the Principal in determining the extent of under-reporting in leave time taken could only cover the period during July 1, 2017, through May 10, 2019. This special review concluded that 6,267 leave hours estimated \$247,887 in value taken by 85 employees, but not recorded in Peoplesoft Payroll System.

9. Report No. 2020-02 (May 15, 2020) Audit of NAPA Contract Compliance

Pursuant to the *OIG 2018-19 Work Plan,* the OIG audited the District’s contract with Genuine Parts Company (NAPA) used for the procurement of automotive parts and supplies. The primary objectives of this audit were to (1) determine the extent of compliance with the NAPA agreement and (2) assess the adequacy of the internal controls for ordering auto parts from, and returning parts to, NAPA. The audit produced the following conclusions:

- a. Adequate Controls for Ordering Parts; NAPA Invoices for Parts In Compliance. Our review of sample NAPA invoices and support documentation revealed that NAPA was complying with the provisions of the agreement in billing the District for parts at cost plus a markup of 10%.

Furthermore, existing control procedures appeared adequate, and were being followed, for the part ordering process.

- b. Procedures for Returning Parts to NAPA Not Consistently Followed at All Locations. The Central and South service locations did not maintain Return Merchandise Receipt Books for parts returning to NAPA. We noted a credit memo dated January 9, 2018, issued to the Central location for 163 parts totaling \$8,634.05. The parts could not be traced to work orders in Asset Works, and there was no other documentation to link these parts to specific vehicles. Thus, we could not determine if the parts were legitimately ordered. Although the parts were eventually returned back to NAPA to receive credit, procedures should be followed at all locations to ensure all unused parts are safeguarded, can be traced to work orders, and that appropriate credits are received in a timely manner.
- c. Some Operating Costs Invoiced by NAPA Not Adequately Supported. NAPA regularly invoiced the District for some indirect costs that totaled \$56,118 during the three-year audit period. Supporting documentation did not adequately demonstrate how the amounts were calculated or derived. Additionally, some of the operating costs billed by NAPA were not based on actual cost as defined by contract language. These charges were based on a percentage of sales rather than actual operating costs, and totaled \$240,973.94 over the 3-year audit period. The net financial impact cannot be determined since the actual costs of the salaries and fees involved were not available. We also identified a single \$540.77 overbilling instance on the January 2017 invoice due to a manual calculation error made by NAPA.

10. **Report No. 2020-03 (May 15, 2020) Audit of School Police Overtime Payroll**

Pursuant to the *OIG 2019-20 Work Plan*, and as requested by the School Police Chief, the OIG audited School Police (SP) Overtime Payroll. The primary objectives of this audit were to determine if overtime hours were eligible, approved in advance, accurately calculated, properly recorded, and adequately monitored as well as whether SP complied with related District policies, the Federal *Fair Labor Standards Act of 1938 (FLSA)*, and the District's *Collective Bargaining Agreement (CBA)* with School Police Officers. The audit produced the following conclusions:

- a. General Payroll Controls Appeared Adequate. We reviewed payroll internal controls, and analyzed payroll and timekeeping records for:
 1. Unusual overtime hours;
 2. Trends for missed or incorrect time clock punches by the same employee;
 3. Improper classification of employees as exempt or non-exempt;
 4. Exempt positions inappropriately receiving overtime or compensatory time;
 5. Inappropriate payments for compensatory time;
 6. Unusual access rights to PeopleSoft Timekeeping records.

Our reviews did not identify any unusual trends, inappropriate activities, or material weaknesses as stated above in the School Police Department's payroll internal controls.

- b. Overtime Not Always Pre-approved As Required. *School Board Policy 6.12 1.c.* requires overtime and extra work hours be approved in writing by the appropriate administrator/supervisor prior to time being worked. We found that overtime was not always pre-approved as required, and supervisors did not consistently ensure preapproval forms were submitted, complete, and signed.
- c. Overtime Rate for School Police Officers Inconsistent with the Collective Bargaining Agreement. In June 2017, the former School Police Chief implemented a new overtime guidance that allowed officers to be paid the overtime rate (1.5 times their regular hourly rate) for work performed on non-contract days. The former Chief's new rule was not consistent with the *Collective Bargaining Agreement*. As a result, the District incurred approximately \$120,000 in additional overtime expense between June 2017 and October 2018. The new rule was rescinded by the current School Police Chief in October 2018.

d. Monitoring of Overtime Needed. School Police overtime expenditures exceeded budgeted amounts in each of the last eight years. The department does not regularly monitor overtime expenditures, and many staff received significant amounts of overtime pay compared to their annual salary. We recommend periodic monitoring of employee overtime and staffing levels.

11. **Report No. 2020-04 (May 15, 2020) Special Review of Technology Acquisition (ITN 19C-035W)**

In response to a potential issue raised within anonymous complaints received by the Office of Inspector General, we initiated a review of the Invitation to Negotiate (ITN) for Integrated Workplace Management System (ITN 19C-035W). Our review of this technology procurement produced the following conclusions:

- a. No Documented Feasibility Study or Business Case Performed Prior to ITN. Our review of ITN 19C-035W revealed that the District had not conducted a documented feasibility study, business case, or justification for a new system prior to the initiation of ITN 19C-035W. Moreover, there was no documented analysis to determine if the replacement of TRIRIGA with a new system is needed, economically justifiable, or worth the additional investment.
- b. Crucial Information Not Available for Decision Making. Critical forms such as *Technology End of Life (EOL) Analysis and Request to Retire Obsolete Technology (Form PBSD 2567)*, and the *Business Case for Technology or Maintenance Expenditure (Form PBSD 2566)* were not completed prior to the ITN 19C-035W. These forms contain crucial information for making business decisions and are required by either the Standard Operating Procedures of the Information Technology Division or the Purchasing Department. As a result, crucial information was not available for informed decision-making.

12. **Report No. 2020-05 (May 15, 2020) Special Review of Fees Collection for 2018 Summer Camp at U.B. Kinsey/Palmview Elementary School**

As part of the *Fiscal Year 2018 Internal Funds Audit* of U.B. Kinsey/Palmview Elementary School (U.B. Kinsey), we noted some discrepancies between the money collection records and the bank deposit records for the 2018 Summer Camp Program. Subsequently, we initiated this special review to determine if fees collected for the 2018 Summer Camp were properly accounted for. This review produced the following conclusions:

- \$2,307.82 in discrepancies between collection and deposit records
- Noncompliance With Money Collection Procedures. The noncompliance included (a) monies were not always timely turned in for deposit and (b) some *Monies Collected Reports* were completed with the needed information
- Multiple Errors In Recording Program Fee Charges, Mistaken Subsidy Credits, & Adjustments. These errors resulted in (a) \$4,071 loss in revenue due to undercharges and over-applied credits, (b) \$4,832 in overcharged fees and under-applied credits, and (c) inaccurate *Attendance Reports* resulted in \$1,728 in overstated accounts receivables
- Afterschool Programs Registration Forms Missing or Not Fully Completed. Seventy-eight (78) students attended the Summer Camp. However, the *Registration Forms* for 11 (15%) students were missing and eight (11%) of them did not have the required signatures of parents/guardians.

The conclusions were referred to School Police and Department of Employee & Labor Relations for further action. Subsequently, the Afterschool Director received a written reprimand.

13. **Report No. 2020-06 (May 15, 2020) Unannounced Cash Count at Roosevelt Elementary School**

Pursuant to the *Office of Inspector General's 2019-2020 Work Plan*, we have conducted an unannounced cash count at Roosevelt Elementary School on December 18, 2019. The primary objectives of this cash count were to determine (1) if all the monies in the drop-safe and change funds were properly accounted for, and (2) the extent of compliance with District procedures to safeguard money after collections. This

unannounced visit produced the following major conclusions:

- \$1,442.15 Missing Deposit Found in School Treasurer's Desk. A December 3, 2019, deposit for \$1,442.15 (\$1,162.15 in cash and \$280 in checks) was missing from the drop-safe on December 18, 2019. Subsequently, the missing deposit was found in the School Treasurer's desk.
- Courier Logs Not Properly Maintained. Collections ready for pick up by the Courier Service to transport to the bank were not always recorded on the *Courier Logs*.
- Staff Not Using Drop-Safe Log. Staff did not always record the deposit information on the *Drop-Safe Log* before putting the monies into the safe.

Due to the nature of noncompliance by the school treasurer in safeguarding school money after collections, we referred our conclusions to the Department of Employee and Labor Relations (ELR) for review and appropriate action. ELR indicated that there was no ill-intent and the Principal will address the issue with a Memorandum to the subject employee.

14. Report No. 2020-07 (May 15, 2020) Audit of Control Procedures in Updating Student Grades in Edgenuity System

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, we have audited the Control Procedures in Updating Student Grades in the Edgenuity System for July 1, 2017, through February 28, 2019. The primary objectives of the audit were to (1) assess the adequacy of control procedures for updating student grades in the Edgenuity System, and (2) determine whether grade changes were administered in accordance with requirements of *School Board Policies* and District guidelines. This audit included the grade changes for the Credit Recovery Program in four schools, and the Virtual School Program administered by the Palm Beach Virtual School. The audit produced the following major conclusions:

1. Access Controls to Edgenuity System Needs Improvement

The review of Edgenuity System's User Permission List as of April 29, 2019, and Action Logs for July 1, 2017, through February 28, 2019, found that:

- 14 non-District and 144 former District employees had access right to change student grades in the Edgenuity System.
- 25 employees transferred to other work locations, but still had access to student records at prior work locations.
- A retired employee had accessed the Edgenuity System and executed 232 record changes during a 19-day period after retirement. These 232 record changes included: (a) 40 changes in assignment grades, (b) 26 additions of course activities, (c) 3 removals of course activities, (d) 10 resets of assignments, and (e) 153 completion of teacher reviews.

2. 65% of Sample Edgenuity Assignment Grade Changes Without Valid Justifications

The audit reviewed 472 (44%) samples of the 1,079 grade changes during July 2017 through February 2019. The review noted that 308 (65%) of them did not have documented justifications for the changes.

3. Process for Updating SIS Database With Edgenuity Credit Recovery Program Grades Needs Improvement

The final grades for two courses completed in December 2018 and February 2019 had not been updated into the SIS System as of July 12, 2019; (b) four Edgenuity final grades were recorded in the SIS System without the approval of the school counselor; and (c) the final grades for two Credit Recovery Courses completed by students were recorded in the SIS System without all the required approvals: the lab manager, school counselor, and teacher of record.

15. Report No. 2020-08 (June 18, 2020) Audit of Band Programs Revenue Collections and Expenditures

Pursuant to the *Office of Inspector General's (OIG) 2018-19 Work Plan*, we have audited the Band Programs' fundraising collections and expenditures at five selected schools for July 1, 2017, through

March 31, 2019. The primary objectives of this audit were to (1) evaluate the adequacy of controls in revenue collections and program expenditures approval, and (2) determine the extent of compliance with District procedures for field trip documentation and background checks for consultants, volunteers, and chaperones. The audit produced the following major conclusions.

1. Noncompliance with Documentation for Receipts of Funds, Fundraising, and Disbursements Included in Annual School Audits

Details of the audit findings related to noncompliance with Internal Funds procedures for receipts of funds, fundraising, and disbursements were included in the school's Annual Audit of Internal Accounts for Fiscal Years 2018 and 2019.

2. Background Clearances Not Obtained for Field Trip Chaperones

To protect the safety and security of students and staff, **School Board Policy 2.53(6) – Volunteers in Public Schools** requires that volunteers must submit to a background check screening, which is mandated by **Section 943.04351, Florida Statutes**. The District fulfills this requirement by using the Raptor Visitor Management System for screening. We reviewed 11 sample out-of-county and out-of-state field trips to determine if all volunteers accompanying students as chaperones on field trips had been properly cleared through the Raptor System. However,

(a) List of Chaperones Were Not Maintained for Seven Sample Field Trips. Due to the lack of the names of volunteers, we were unable to determine if all the estimated 110 chapter ones had been properly cleared through the Raptor System.

(b) 75 (78%) of 96 Volunteers on Record Not Cleared for Six Sample Field Trips. Based on the rosters of chaperones available for six sample field trips, 75 (78%) of the 96 volunteer chaperones had no records of clearance through the Raptor System.

3. Required Field Trip Permission Slip Not Used at One School

School Board Policy 2.40 requires *Field Trip Permission/Release for School Activity (PBSD 0755)* for all field trips. However, Alexander W. Dreyfoos School of the Arts (Dreyfoos) created and used its own annual blanket form, *Parent Authorization and Medical Release for School Activity*, in lieu of the District approved *PBSD 0755 Form*.

16. Report No. 2020-09 (June 18, 2020) Audit of the Diversity in Business Practices and Minority and Women Owned Business Enterprise (M/WBE)

Pursuant to the **Office of Inspector General's (OIG) 2018-19 Work Plan**, we have audited the Diversity in Business Practices and Minority and Women Owned Business Enterprise (M/WBE) Program for July 2016 through June 2019. The primary objectives of this audit were to determine the extent of compliance with **School Board Policies 6.142, 6.143, and 6.144** for M/WBE Certification, Participation, Diversity in Business Practices, and Commercial Nondiscrimination. This audit produced the following major conclusions:

1. M/WBE Certification/Re-Certification Process Properly Tracked

Our review concluded that the System adequately tracks firms' original applications and indicates when they should be re-certified.

2. Some Findings from the 2015 Disparity Study Not Corrected

The April 2015 Disparity Study Update Report, which was accepted by the School Board on January 11, 2017, included 15 findings and 12 recommendations. Our review concluded that six (50%) of the recommendations have been implemented, three (25%) partially implemented, and three (25%) not addressed as of March 23, 2020.

3. Lack of Centralized Vendor Registration System

The Office of Diversity and Business Practices (ODBP) utilized the B2GNow System for

register in both small, minority, women business enterprise firms (SMWBE) and non-SMWBE firms, and the Purchasing Department utilized a separate system (BidSync) to advertise and notify prospective vendors of the District's bid solicitations. These two systems did not communicate with each other. As a result, the Purchasing Department is not aware of the available SMWBE firms, and the ODBP might not be aware of upcoming District's bid solicitations in a timely manner.

4. *SBE and M/WBE Firms Missed Out Opportunities to Compete*

A \$1 million contract (#16C-023R) had no SBE or M/WBE firms available at the time (May 2016) of initiate award of the contract. However, three SBE firms were available at the time of renewal in May 2019, but the contract was renewed without issuing a new Request for Proposal (RFP). As a result, the three eligible SBE firms were not provided with an opportunity to compete for the contract.

5. *Insufficient Monitoring of Contracts with M/WBE Participation Goals*

M/WBE participation goals are set by the ODBP and included in RFP or ITB. These goals are agreed to by prime vendors when responding to RFPs/ITBs and included in the executed contracts. The ODBP uses the B2GNow Contract Compliance Module to monitor vendor compliance with participation goals. A review of the 12 selected construction contracts found that:

- The ODBP had 10 SBE or M/WBE firms available for contract #17-77M (\$1,005,000 in value). However, the information was not provided to Construction Purchasing; and no participation goal was required for primary vendors for this contract.
- Contract #16C-016R (for \$100,000, with a 15% participation goal) was recorded in the B2GNow System, but was not updated after the initial recording in the system; and was not monitored for compliance.
- Contract #17-25R (for \$274,438, with a 12% participation goal) was not setup in B2GNow; therefore, this contract was not monitored for compliance.
- The contract terms and transactions for Contracts #17-011R and #17C-018R were not accurately recorded in B2GNow. As a result, these two contracts could not be monitored for full compliance with the M/WBE goals.

5. *Insufficient Documentation To Verify Participation Goal*

Although the prime vendor for **Contract #17-40R** provided a *Good Faith Effort Noncompliance Supplement (PBSD 1629)* form and copies of emails sent to subcontractors soliciting participation to show the reason for the non-compliance with the M/WBE participation goal, there was no documentation from the ODBP to show that the department has verified and validated the efforts made by the prime vendor.

Moreover, no independent verifications were performed by the ODBP to confirm that the prime vendors have met or exceeded the contracts' M/WBE participation goals as the vendors indicated in the Contract Compliance Module of the B2GNow System.

6. *Insufficient Monitoring of General and Consultant Contracts* - A review of 20 sample goods and services contracts found that:

- Five solicitations were not forwarded by the Purchasing Department to the ODBP for review. Therefore, available SBE or M/WBE firms were not notified of these solicitations.
- Four solicitations were forwarded to the ODBP for review by the Purchasing Department, which provided lists of certified of SBE or M/WBE firms who were not selected for award. However, no debriefing was held by the ODBP with the losing bidders for these solicitations as required *School Board Policy 6.143, Section 4(e)*.
- The Purchasing Department indicated that the ODBP was contacted for two contracts (#19C-26A,

and #19C-808K) to determine if certified vendors were available and that ODBP indicated there were none. As a result, no certified SBE and MWBE firms were invited to bid for these two contracts. However, the ODBP staff indicated that no correspondence was received from Purchasing for contract #19C-26A, and that they provided Purchasing the names of two certified vendors for contract #19C-808K.

17. Report No. 2020-10 (June 18, 2020) FY2019 Annual Internal Funds Audit

As required by State Board of Education Rules, the OIG has audited the Internal Fund Accounts for all the 174 schools for Year Ended June 30, 2019. The Audit produced nine findings in four areas: Disbursements, Money Collections, Leasing of School Facilities, and Afterschool Programming.

A. Schools with No Significant Noncompliance

- 38 Schools with no significant noncompliance.
- Nine (9) of them also had no significant noncompliance for three consecutive years (Fiscal Years 2017, 2018, and 2019).
- Seven (7) of them had no significant noncompliance for two consecutive years (Fiscal Years 2018 and 2019).

B. Findings in Four Areas

1. Disbursements

- Disbursements Not Properly Documented or Approved
- Vendors Performed Services on Campus Without *Consultant Agreements*

2. Money Collections

- Monies Not Deposited Timely
- Controls in Prenumbered Documents
- Inadequate Fundraising Documentation

3. Leasing of School Facilities

- *Lease Agreement* Not Properly Signed
- Late Payments from Lessees

4. Afterschool Programming

- Improper Release of Students
- Student Records Not Properly Maintained



FY20 Audits Statistics & Fiscal Impacts:

Performance Audits & Special Reviews Carried Over from FY 18-19:	9
Performance Audits & Special Review Reports Issued:	16
School Audits Completed:	174
Audit Findings:	570
Audit Recommendations Issued:	656
Increase in Revenues/Decrease in Cost:	\$356,866
Questioned Costs/Expenses:	\$4,510,193
Financial Impact of Audit Reports:	\$4,867,059

SECTION 4:

COMPLIANCE QUALITY ASSURANCE

In General

School Board Policy 1.092 requires OIG audits, investigations, and inspections to be completed in accordance with professional standards. For audits, the OIG follows Government Auditing Standards promulgated by the Comptroller General of the United States; and for investigations, the OIG follows Quality Standards for Investigations, Principles and Standards for Offices of Inspector General, promulgated by the Association of Inspectors General. Those professional standards require the OIG to establish procedures to ensure adequate quality control over its work and to maintain a quality assurance program. A quality assurance program is a formal and distinct evaluative process to ensure that the OIG's work adheres to established professional standards, OIG policies and procedures, and is carried out economically, efficiently, and effectively. The Compliance and Quality Assurance function of the OIG oversees the processes for quality assurance, and helps ensure quality audit and investigative reports, and compliance with all professional standards.

The Compliance and Quality Assurance function performs periodic assessments of procedures, and coordinates the review of work papers, to ensure processes and audit work are performed in compliance with Generally Accepted Government Auditing Standards, and that investigation work is performed in compliance with Principles and Standards for Offices of Inspector General. Specific quality assurance activities for this past year consisted of reviews of all OIG draft and final reports prior to issuance, and reviews of audit workpapers and investigative case files.

The Compliance and Quality Assurance function also (1) coordinated follow-up of all audit recommendations issued by the OIG, external auditors, and agencies, (2) monitored and helped acquire necessary professional development, certifications, and training for OIG staff, and (3) conducted contract oversight reviews, as detailed below.

Audit Recommendation Follow-Up

School Board Policies 2.62 and 1.092, and Government Auditing Standards, require monitoring and periodic follow-up on the status of the implementation of recommendations made by the OIG and other audit, investigative and law enforcement agencies. To accomplish these requirements, the OIG maintains a system to monitor corrective actions taken by District staff, and proper resolution to address audit and investigation findings. Approximately six months after the issue date of each internal and external audit, or investigative report, responsible administrators are required to provide the OIG with the status of corrective actions taken to correct reported deficiencies. During this 12-month period, the OIG followed up on 10 audit reports containing 57 recommendations.

Professional Development/Certifications/Training

The Compliance and Quality Assurance function monitors and helps to acquire training and education for staff to ensure compliance with the Continued Professional Education (CPE) requirements outlined by Government Auditing Standards and Principles and Standards for Offices of Inspector General. The OIG and its staff are members of the Association of Inspectors General (AIG), a national organization of state, local and federal Inspectors General and their staffs. The OIG encourages all staff members to obtain professional certifications and continuing education in order to enhance their professional skills. During the fiscal year, three (3) OIG staff received the designation of Certified Inspector General Investigator, and one staff member received the designation of Certified Inspector General Auditor after undergoing training and testing by the AIG. Additionally, OIG staff attended numerous CPE classes in the areas of government auditing, campus safety, fraud, cybersecurity, data analytics, internal controls, investigation and interview techniques, ethics, and other

specialized knowledge and skills.

Pre-Award Contract Oversight

The OIG continues to engage in contract oversight with the objective to promote honesty, integrity, and transparency during the District’s procurement and contracting process by observing contract selection committee and negotiation meetings. As part of this activity, OIG staff periodically attend contract selection and/or negotiation meetings to observe the process. During the 12-month period, OIG staff attended six (6) competitive solicitation evaluation meetings as follows:

Pre-Award Contract Oversight Activities				
Meeting-Date	Solicitation No.	Description	Phase of Solicitation	Contract Value (estimated)
7/10/2019	19C-042R	CONSTRUCTION	Evaluation	\$76,500,000
11/20/2019	20C-003R	CONSTRUCTION	Evaluation	\$13,000,000
1/08/2020	20C-008S	CONSTRUCTION	Evaluation	\$ 6,900,000
1/29/2020	20C-015S	CONSTRUCTION	Evaluation	\$11,200,000
3/26/2020	20C-019V	HEALTH CLINIC	Evaluation	\$ 1,500,000
6/25/2020	20C-025R	CIVIL ENGINEERING	Evaluation	\$ 250,000

Construction Oversight and Review Committee (CORC)

The Construction Oversight and Review Committee assists the School Board by oversight of, and making recommendations concerning, the work of responsible departments to build quality schools on time and within budget. Part of CORC’s responsibility includes the selection process for architects, engineers, and contractors, project budget/cost monitoring, and change order review. OIG staff attended each of the scheduled monthly CORC meetings held during the fiscal year.



Authority

The Audit Committee was established in 1993 by the School Board, to promote the independence and objectivity of the audit function. Today, the Audit Committee serves on behalf of the School Board as its oversight of the Inspector General, internal audit and investigation functions. School Board Policy **1.091** provides for the composition and appointment of the Audit Committee; outlines the committee’s authority and general responsibilities; and, sets out the committee’s responsibilities in the areas of financial reporting, compliance and governance.

In addition, Section 218.391, Florida Statutes provides other duties for the Audit Committee in its role and responsibilities for recommending an external auditor for the School Board as:

- Establishing factors to use for the evaluation of audit services to be provided by an external audit firm.

Other Applicable Board Policies

Additional School Board Policies providing outlining roles and responsibilities for the Audit Committee are the following:

- School Board Policy 2.62 (Audit Recommendations and Follow-up) provides for the Audit Committee through the Inspector General to have input on the recommendations issued in audit reports or reviews issued by external auditors, external audit agencies, or the Office of Inspector General.
- School Board Policy 2.61 (Fraud) requires the Audit Committee to review all proposed revisions to the policy.

Meetings

During Fiscal Year 2019-20 the Audit Committee held seven (7) meetings.



Report

Fraud Waste
or Abuse



1-855-561-1010

Via Online:
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