

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2022-104  
January 2022

**COLLIER COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Kamela Patton served as Superintendent of the Collier County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Jory Westberry	1
Stephanie Lucarelli, Chair through 11-16-20	2
Jen Mitchell, Vice Chair from 11-17-20	3
Erick Carter, Chair from 11-17-20, Vice Chair through 11-16-20	4
Roy M. Terry	5

The team leader was Cesar A. Mayorga, and the audit was supervised by Ramon L. Bover, CPA.

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

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# COLLIER COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Collier County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-109. Our operational audit disclosed the following:

**Finding 1:** The District did not evidence that ad valorem tax levy proceeds were used only for authorized purposes, resulting in questioned costs totaling \$232,865.

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

**Finding 3:** During the 2020-21 fiscal year, 1,106 (14 percent) of the 7,689 District employees did not complete the required ethical conduct training and District procedures for communicating information about former District employees to potential employers need enhancement.

**Finding 4:** Contrary to State law, as of July 2021 the District Web site did not include the graphical representations of summary financial efficiency data and fiscal trend information for the 2019-20 fiscal year.

## BACKGROUND

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The Collier County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Collier County. The governing body of the District is the Collier County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2020-21 fiscal year, the District operated 52 elementary, middle, high, and specialized schools; sponsored 7 charter schools; and reported 45,879 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: Ad Valorem Taxation

State law<sup>1</sup> allows the District to levy ad valorem taxes for capital outlay purposes within specified millage rates subject to certain precedent conditions. Allowable uses of ad valorem tax levy proceeds include, among other things, funding new construction and remodeling projects<sup>2</sup> and payment of costs for District leasing of educational facilities and sites<sup>3</sup> pursuant to State law.<sup>4</sup> While ad valorem tax levy proceeds

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<sup>1</sup> Section 1011.71, Florida Statutes.

<sup>2</sup> Section 1011.71(2)(a), Florida Statutes.

<sup>3</sup> Section 1011.71(2)(h), Florida Statutes.

<sup>4</sup> Section 1013.15(2) and (4), Florida Statutes.

may also be used for maintenance and repair in certain circumstances,<sup>5</sup> the definition of maintenance and repair in State law<sup>6</sup> specifically excludes custodial and groundskeeping functions.

The District accounts for ad valorem tax levy proceeds in the Capital Projects – Local Capital Improvement Fund (LCI Fund). For the 2020-21 fiscal year, the District's LCI Fund expenditures totaled \$59.5 million and transfers totaled \$71.3 million. To help ensure compliance with the restrictions imposed by State law, Operations Accounting Department accountants review purchase orders, invoices, and other documented support before LCI Fund disbursements are made.

As part of our audit, we examined District job descriptions, vendor invoices, and other District records supporting selected LCI Fund expenditures and transfers totaling \$14 million and \$42.2 million, respectively, to determine their propriety. We found that LCI Fund expenditures totaling \$232,865 for salaries and benefits of three Facilities Management personnel did not appear to be for allowable uses of ad valorem tax levy proceeds. Specifically, the District LCI Fund expenditures were used to pay salaries and benefits:

- Totalling \$134,241 for an employee in the Coordinator, Facilities and Real Property Assets (Coordinator) position with duties that included supervising the Construction Inspector, Environmental Safety Manager, Facilities Assets Specialist II, and Bookkeeper positions; managing the District Facility Lease Program (Lease Program) to lease District facilities to other organizations pursuant to State law;<sup>7</sup> and supervising custodial services. While supervising construction and facilities duties may include some services that are eligible for ad valorem tax levy funding, statutory restrictions do not authorize use of that funding to manage the Lease Program or supervise custodial services.

Although we requested, District records, such as personnel activity reports,<sup>8</sup> were not provided to demonstrate the time spent by the Coordinator on eligible ad valorem tax levy purposes. We extended our procedures, interviewed the employee, and determined that the employee's work efforts for allowable ad valorem tax levy uses, such as supervising the Construction Inspector and Environmental Safety Manager, totaled \$16,914. In response to our inquiries, District personnel agreed that the remainder of the Coordinator's salaries and benefits, totaling \$117,327, was not for allowable uses of tax levy proceeds.

- Totalling \$79,065 for an employee in the Facilities Assets Specialist II position with duties that did not appear to represent allowable ad valorem tax levy purposes. This employee managed the Lease Program, was the District liaison to other organizations requesting to lease District facilities, prepared and maintained leasing records, and reviewed and verified billings for custodial services. In response to our inquiries, District personnel agreed that these duties were not allowable for tax levy proceeds funding.
- Totalling \$48,631 for an employee in the Facilities Assets Bookkeeper (Bookkeeper) position with duties that included maintaining records for the Lease Program; verifying lessee liability insurance documents; coordinating lessee lease events; and maintaining records for District relocatable educational facilities, environmental safety management, and capital projects. While maintenance of certain District records may be eligible for tax levy funding, the basis for using ad valorem tax levy proceeds to fund the Bookkeeper's other duties is not readily apparent.

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<sup>5</sup> Section 1011.71(2)(b), Florida Statutes.

<sup>6</sup> Section 1013.01(12), Florida Statutes.

<sup>7</sup> Section 1013.15(1), Florida Statutes.

<sup>8</sup> Personnel activity reports reflect an after-the-fact distribution of the actual activity of each individual who worked on multiple activities.

Although we requested, District records, such as personnel activity reports, were not provided to demonstrate the time spent by this employee on allowable uses of ad valorem tax levy proceeds. We extended our procedures, interviewed the employee's supervisor, and determined that the employee's work efforts for allowable ad valorem tax levy uses (e.g., maintaining District records for relocatable educational facilities, environmental safety management, and capital projects) totaled \$12,158. In response to our inquiries, District personnel agreed that the remainder of the Bookkeeper's salaries and benefits, totaling \$36,473, was not allowable for tax levy proceeds funding.

District personnel indicated that Operations Accounting Department accountants reviewed support for LCI Fund expenditures, but COVID-19 pandemic-related changes in custodial job responsibilities were not considered when determining ad valorem tax levy use restrictions. In addition, District personnel indicated they were not aware that time spent by employees on the Lease Program was not eligible for tax levy funding. Without an appropriate understanding of the ad valorem tax levy restrictions and effective monitoring controls, there is an increased risk for the District to violate the expenditure restrictions governing use of ad valorem tax levy proceeds.

**Recommendation:** The District should enhance procedures to ensure and demonstrate that ad valorem tax levy proceeds are only used for allowable purposes. Such enhancements should ensure that District employees responsible for approving ad valorem tax levy use understand the statutory restrictions governing that use and that records, such as personnel activity reports, are maintained to support the amount of proceeds used for District employee compensation. In addition, the District should restore the unallowable costs totaling \$232,865 to the LCI Fund.

## Finding 2: Mental Health Care Services

State law<sup>9</sup> requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training. Pursuant to State law,<sup>10</sup> the District received a mental health assistance allocation totaling \$1,642,500 for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, established procedures were not always effective to ensure that the District complied with statutory mental health training requirements. Specifically, District records indicated only 1,780 (30 percent) of the 5,904 District school employees had completed the required mental health training as of September 2021. In response to our inquiry, District personnel indicated that, due to other priorities, including changing the curriculum from in-person classes to virtual classes and related technical challenges, it was not possible to fully comply with statutory requirements.

Youth mental health awareness and assistance training helps school personnel identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provides such personnel with the skills to help a person who is developing or experiencing an emotional disturbance, mental health, or substance use problem. Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training

<sup>9</sup> Section 1012.584(2), Florida Statutes.

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

for all District personnel, the District cannot demonstrate compliance with State law. In addition, documented training enhances public awareness of District efforts to provide essential services.

**Recommendation: The District should establish procedures to ensure that all school employees complete the required youth mental health awareness and assistance training. Such procedures should identify those employees who have not yet received the training and document when each school employee completes the training.**

### **Finding 3: Ethical Conduct**

State law<sup>11</sup> requires the Board to adopt policies establishing standards of ethical conduct for instructional personnel, administrative personnel, and school officers, as defined in State law.<sup>12</sup> Such policies must require all instructional personnel, administrative personnel, and school officers to complete training on the standards and report alleged misconduct by other instructional or administrative personnel and school officers which affects the health, safety, or welfare of a student. In addition, effective employment controls require and ensure that potential employers of former District employees are provided with required information concerning work experience.

The Board adopted standards of ethical conduct<sup>13</sup> for staff members and requires all staff members, upon employment and annually thereafter, to complete training on the standards including the responsibility to report alleged misconduct by personnel affecting the health, safety, or welfare of students. In addition, District personnel are required to direct prospective employers of former employees to the HR Department for employment references. HR Department personnel record and maintain information about the former employee's employment period, salary, and reason for separation code,<sup>14</sup> in the District information technology (IT) system and use the information when providing references. The District established four separation codes that identify when the District should not rehire an individual, including work compensation settlement agreements, part-time/hourly staff terminated and not eligible for rehire, unsuitable fingerprint results, and terminated with cause.

During the 2020-21 fiscal year, the District employed 7,689 District employees and, to document completion of the required ethical conduct training, each employee was required to complete an electronic acknowledgement form. However, although we requested, District records were not provided to demonstrate that 1,106 (14 percent) of the 7,689 District employees had completed the required acknowledgement form. In response to our inquiry, District personnel indicated that, due to COVID-19, it was not possible for the District to fully comply with the policy requirements.

In addition, as part of our procedures, we examined District personnel files and other records for the 2020-21 fiscal year and found that, for four personnel, including two instructors, an assistant teacher, and a bus driver, the District had terminated employment with cause for conviction or suspicion of inappropriate behavior with students. While District records indicated that the District had terminated the four individuals' employment with cause, District records did not indicate how that information would be

<sup>11</sup> Section 1001.42(6), Florida Statutes.

<sup>12</sup> Section 1012.01, Florida Statutes.

<sup>13</sup> Board Policy po0124, po3210, *Standards of Ethical Conduct*.

<sup>14</sup> Reason for separation codes in the IT system provide reasons for termination such as deceased, temporary contract expired, abandoned position, non-renewed certification, position ended, etc.

communicated to potential employers of those four individuals. For example, no code or District process appears to specifically address the required communication concerning misconduct that affected the health, safety, or welfare of a student. In addition, in response to our inquiries, District personnel indicated that the District did not have procedures addressing how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children.

Without completing proper training on standards of ethical conduct and procedures addressing how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children, school personnel may not appropriately identify and report misconduct or abuse affecting the health, safety, or welfare of a student.

**Recommendation: The District should enhance procedures to ensure that all District employees complete training on the standards of ethical conduct and the responsibility to report alleged misconduct affecting the health, safety, or welfare of a student. In addition, the District should establish procedures addressing how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children and for documenting those communications.**

#### **Finding 4: 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 law,<sup>15</sup> the District must post on its Web site certain 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 fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating 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.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law<sup>16</sup> 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 June 2021, the District had posted graphical representations for the 2016-17, 2017-18, and 2018-19 fiscal years. However, the Web site lacked both the graphical representations for

<sup>15</sup> Section 1011.035(2), Florida Statutes.

<sup>16</sup> Section 1010.20, Florida Statutes.

the 2019-20 fiscal year and a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that, due to a Web site upgrade in May 2021, the graphical representations that included the 2019-20 fiscal year were overwritten and only the 2016-17 through the 2018-19 fiscal years were posted. Subsequent to our inquiry, the District posted the required link and required graphical representations in August 2021.

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.**

## ***PRIOR AUDIT FOLLOW-UP***

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The District had taken corrective actions for findings included in our report No. 2019-109.

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2021 through October 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities, including, but not limited to, District information technology resources and related controls, school safety, fiscal transparency, compensation, construction, and other expenses. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2019-109.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2020-21 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:

- Examined the 15 critical finance functions to determine the appropriateness and necessity based on the employee's job duties.
- Examined the 4 critical HR functions to determine the appropriateness and necessity based on the employee's job duties.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 215 employees who had access to sensitive personal student information, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Examined District records to determine whether the District complied with Section 1012.731(4), Florida Statutes, by submitting to the Florida Department of Education (FDOE) accurate information about the number of classroom teachers and principals.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 22 of the 509 employees who separated from District employment during the audit period to determine whether access privileges had been timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected 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 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.
- 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 Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Determined whether the Board approved the strategic technology plan in place.
- Reviewed District guidelines for use of computing resources to determine whether the guidelines included appropriate controls, as applicable, over instant messaging.
- Evaluated the adequacy of District procedures related to security incident response and reporting.
- Evaluated the physical access controls at the District data center to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2021, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.

- From the population of expenditures totaling \$70.1 million and transfers totaling \$72.9 million during the audit period from nonvoted capital outlay tax levy proceeds and other restricted capital project funds, such as impact fees, examined documentation supporting selected expenditures and transfers totaling \$17.5 million and \$42.2 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$12.8 million total workforce education program funds expenditures for the audit period, examined District records supporting 30 selected expenditures totaling \$2.3 million to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 108 industry certifications eligible for the 2020-21 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 114,264 contact hours reported for 877 adult general education instructional students during the Fall 2021 Semester, examined District records supporting 12,386 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.
- Examined the District Web site to determine whether the 2020-21 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Reviewed organizational charts, audit plans, and audit agendas to determine whether the District employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(l), Florida Statutes, and performed the duties specified in that section. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from other finance and administrative management.
- From the compensation payments totaling \$423.7 million to 7,689 employees during the audit period, examined District records supporting compensation payments totaling \$2.1 million 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.
- From the population of 3,401 instructional personnel and 267 school administrators compensated during the audit period, examined documentation 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 each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records supporting teacher salary increase allocation payments totaling \$8.8 million for the audit period and the required reports submitted to the FDOE (salary distribution plan and expenditure report) to determine whether the District submitted applicable reports to the FDOE and used the funds in compliance with Section 1011.62(18), Florida Statutes.
- Examined District records for the audit period for 40 employees and 30 contractor workers selected from the population of 7,689 employees and 7,298 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.

- Evaluated the effectiveness of Board policies and District procedures addressing the ethical conduct of instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6), Florida Statutes.
- Examined Department of Highway Safety and Motor Vehicles and District records for 30 of the District's 305 bus drivers to assess whether District procedures were adequate to ensure that the bus drivers were properly licensed and monitored during the audit period.
- 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.
- From the five major construction projects with expenditures totaling \$15.5 million and in progress during the audit period, examined District records for the selected construction management project with expenditures of \$8 million to determine compliance with Board policies and District procedures and applicable provisions of State laws and rules. Specifically, we:
  - Examined District records to determine whether the construction manager was properly selected pursuant to Section 255.103(3), Florida Statutes.
  - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether the sufficiency of such procedures ensured 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 adequately insured.
  - Determined whether the Board established appropriate policies and District procedures addressing the negotiation and monitoring of general conditions costs.
  - Examined District records supporting three selected payments totaling \$4.6 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
- Reviewed the District's 5-year facilities work plan prepared during the audit period and determined whether the District maintained records that supported the information reported in the plan.
- From the 65 annual fire safety, casualty safety, and sanitation inspection reports completed during the audit period, selected 13 reports with 20 noted deficiencies, and examined documentation to determine whether timely action was taken to correct previously cited 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 1012.584, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1011.62(16), and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term 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 pursuant to the competitive bid requirements of SBE Rule 6A-1.012, Florida Administrative Code. Specifically, from the population of non-compensation expenditures totaling \$200 million for the audit period, we examined documentation supporting 40 payments for general expenditures totaling \$6 million.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

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Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

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

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE



Office of the Superintendent  
Collier County Public Schools

*"Today's Learners - Tomorrow's Leaders"*

January 13, 2022

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

Dear Ms. Norman:

We are in receipt of your preliminary and tentative audit findings for the year ended June 30, 2021. Pursuant to the provisions of Section 11:45(4)(d), Florida Statutes, we respectfully submit the following statements concerning the preliminary and tentative findings.

Response No 1: Ad Valorem Taxation

The District will implement additional reviews and procedures to further enhance current practices regarding the review of ad valorem tax levy proceeds and ensure they are used for allowable purposes. The District will restore the ad valorem funding for the expenditures in question from the General fund as a prior year end adjustment.

Response No 2: Mental Health Care Services

The District acknowledges the finding. However, from the inception of this requirement, the District has taken advantage of every available opportunity to train District staff to serve as trainers and in turn train appropriate school personnel. To implement the training, the State contracted with a private firm, Youth Mental Health First Aid ("YMHFA"). The District was required to work solely with this firm. YMHFA did not have the capacity to train enough trainers to meet the requirements of the mandate. Participants were limited to 30 per instructor. YMHFA also did not have a virtual model available for several months after the COVID19 pandemic occurred nor a system to support District management of this initiative. Once the virtual model was developed by YMHFA, participants were limited to 10 per virtual class. This further delayed the undertaking of training. In spite of this, the District has worked to comply with the mandate by consistently training its staff each year. The most recent training by the District was for all high school staff and this upcoming school year there will be two full professional development days for middle and elementary school staff. Moreover, the District has in place established procedures to track both initial training and recertification, as well as a plan for continued training. As the State has designated this as a multi-year effort, the District will continue to train school personnel on youth mental health awareness and assistance in order to ensure compliance with State law.

Response No 3: Ethical Conduct

The District acknowledges the finding. Board policies require that all employees be trained on ethical conduct and mandatory reporting. However, the statute requires only certified staff be trained. The District has multiple avenues to train all employees on all policies, but specifically ethical conduct and mandatory reporting. The District conducts training virtually through a video attached to an electronic policy and procedures acknowledgement, all certified staff are trained again at the school during the in-service week, all new teachers are trained through the required new teacher induction program, all certified coaches are trained throughout the year both in person and virtually, guest teachers/substitutes are trained both in person and virtually, and all new hires (to include guest teachers/substitutes) are trained virtually through the new hire process. Training is extended to all employees in nutrition services, transportation, and maintenance through their required in-service training at the beginning of the year. The District has also extended training to all volunteers in the classroom through each school's volunteer orientation program. The District will continue its training notification updates through the iBriefing internal communication system, including reminders to employees of their obligations under statute. The District will enhance procedures to ensure that ethical conduct training is properly documented.

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Office of the Superintendent  
Collier County Public Schools

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As for the obligation to inform potential employers of misconduct of a former employee, the (prospective) employing District bears the burden of collecting this information just as CCPS must comply with these requirements when conducting reference checks for its prospective employees. The District has no way of knowing if any former employees are being considered for work by another educational organization unless that organization conducts an appropriate reference check. If references are requested by another educational entity regarding any former employees, the District's Human Resource Department follows State law by providing the reference including the disclosure of any misconduct related to student health, safety and welfare during the period of employment. Staff can access this information through termination codes which would guide staff to the personnel file, notification of employee resignation form required by 1012.796, F.S., and reference forms contained within the applicant tracking system. However, the District does not have written procedures to require the Human Resource Department to include disclosure of any misconduct and is in the process of developing written procedures.

Response No 4: Fiscal Transparency

The District acknowledges the finding. However, there is no due date stated for this requirement in State law. As the findings note, the District posted the required graphical representations for the 2019-20 fiscal year and a link to the fiscal transparency tool on the District website. However, due to a website upgrade in May 2021, the graphical representation file was inadvertently overwritten on the District's website. The District then restored the website in August 2021 to include the required link and graphical representation as required by State law. The District thus has exercised due diligence to be fiscally transparent to the public and will continue to do so.

Sincerely,

Dr. Kamela Patton  
Superintendent

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