



Collier County Public Schools

Risk Assessment to Develop Proposed Internal Audit Plan – Working Draft

Report Date: March 21, 2018



Table of Contents

Transmittal Letter	1
Internal Audit Methodology	2
Risk Assessment	3
Top 10 Proposed Priority High Risk Processes	5
High Risk Audit Universe	10



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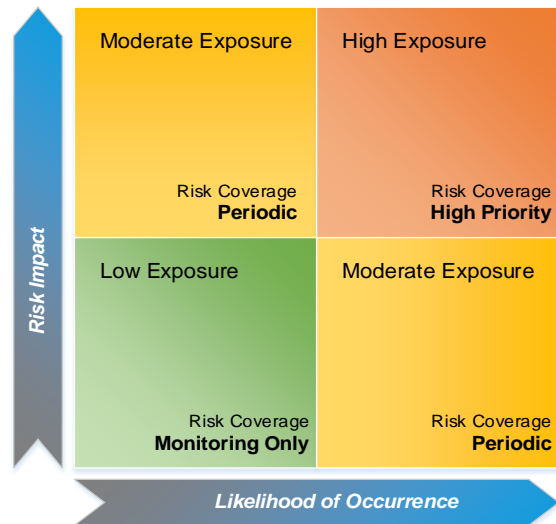
March 21, 2018

The School Board of
Collier County Public Schools, Florida
5775 Osceola Trail
Naples, FL 34109

We hereby submit the risk assessment for the development of the proposed internal audit plan for Collier County Public Schools, Florida (“CCPS”). We applied a broad-based, business view of risk, linked to the annual budget, financial reports, operations, as well as Board meeting agenda and available documentation. We conducted interviews with the Superintendent of Schools, CCPS Cabinet Members, as well as the elected CCPS Board members to gain an understanding of “What keeps them up at night?” and narrow in on their objectives and identified risks. During the interviews we discussed and identified areas of high risk, opportunities and vulnerabilities. For the purpose of this risk assessment, ‘risk’ focuses on financial, strategic, performance/operational, and compliance risk, as well as the general effect of public perception with regard to CCPS-wide activities and initiatives. We have presented the High Risk Audit Universe, as well as the Top 10 Proposed Priority High Risk Processes (“Top 10”). These are *on-line real-time* and are labeled as *proposed* because it is a *living document*. As factors change and situations arise, the High Risk Audit Universe and Top 10 can and will change.

Through our interviews, we discussed controls that CCPS has put in place to mitigate the identified risks for numerous areas. Although we did not test those controls as part of this process, CCPS’s risk appetite and control environment appear healthy.

Our risk assessment considers ‘inherent risk’, which is the risk of a function in an environment void of controls. *Therefore, functions with inherently high risk may be included in the identified Top 10; although their inclusion does not mean ‘issues’ or concerns currently exist, but rather that the high risk nature of the function is such that a higher potential exists for issues to develop.* The chart to the right illustrates the exposure environment for positioning CCPS’ risks and evaluating the desired response based upon the likelihood of occurrence and priority of risk concerns. The Top 10 generally focuses on areas or functions that are high exposure and high priority (the upper right quadrant).



In connection with the performance of these services, we have not performed any management functions, made management decisions, or otherwise performed in a capacity equivalent to that of an employee of CCPS.

We would like to thank the CCPS School Board, Superintendent, Cabinet Members, as well as the various departments and staff involved in assisting with the risk assessment process.

Respectfully Submitted,

RSM US LLP

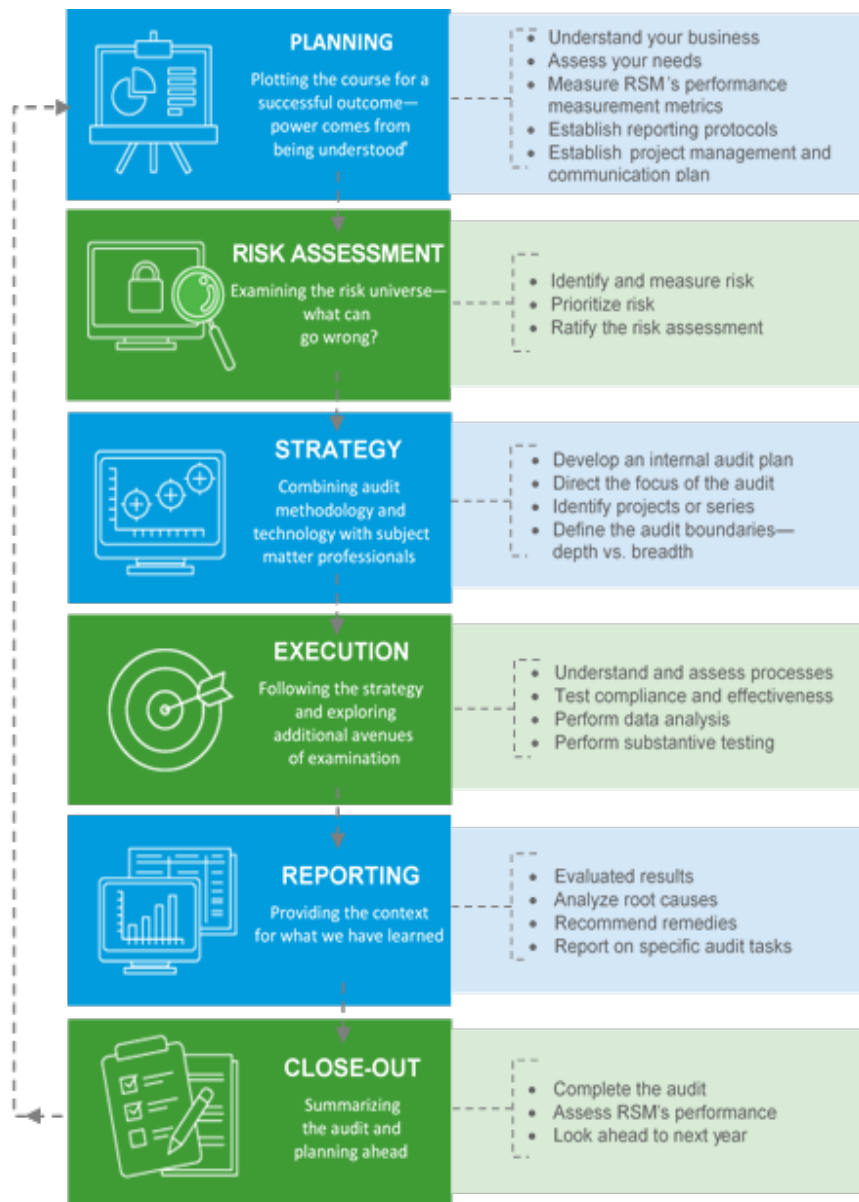
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Internal Audit Methodology

A strong, high-functioning internal audit process has a balance of all types of internal audits and reviews. These should include systematic audits selected through the risk assessment process and ad hoc audits as new facts emerge, or by request from the CCPS Board, Superintendent, or Cabinet.

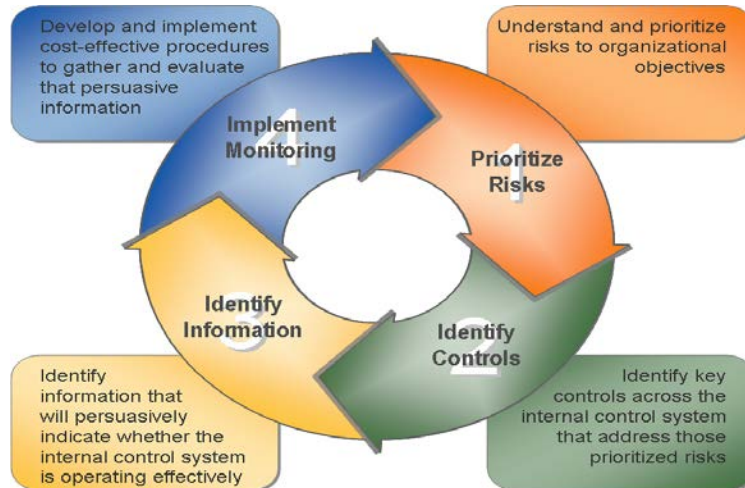
RSM has a comprehensive internal audit methodology with a holistic approach to assessing your most critical risks. There is no one-size-fits-all internal audit project; therefore, we have a flexible methodology that helps internal audit evolve from a necessary process to assume a more strategic role within your organization. A high level overview is included in the matrix below.

We leverage proven processes and advanced technology to help mitigate risk, monitor compliance and add value to our Clients. Our methodology is grounded in understanding the organization's needs and working with you to develop a responsive approach to meet and exceed those expectations. In addition, we integrate quality assurance and project management resources to increase visibility into your internal audit project, providing real-time results and insight into progress.



Risk Assessment

The objective of a risk assessment is to analyze risk, including their inherent and residual impacts and likelihood. Through this we have provided CCPS with the Top 10 to potentially build an internal audit plan that has sufficient and continuous internal audit coverage. Our approach is based on the widely-accepted Committee of Sponsoring Organizations (“COSO”) guidance on monitoring Internal Control Systems as shown below:



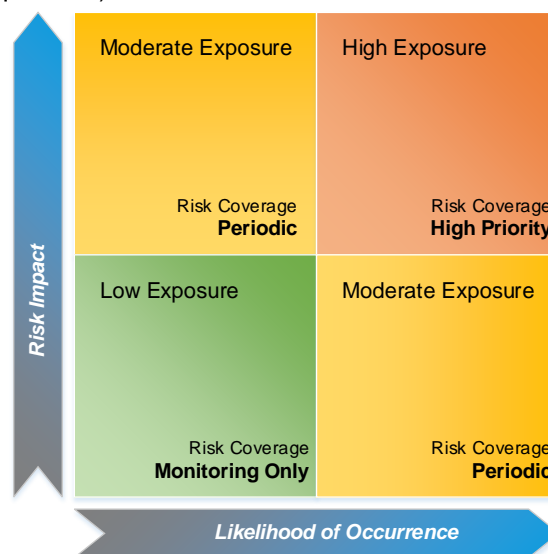
Preparing the Top 10 from the risk assessment will facilitate that resources are focused on areas of most immediate concern and risk to CCPS. Our risk assessment considers ‘inherent risk’, which is the risk of a function in an environment void of controls. As noted above, functions with inherently high risk may be included in the Top 10; although their inclusion does not mean ‘issues’ or concerns currently exist, but rather that the high risk nature of the function is such that a higher potential exists for issues to develop. We have presented the High Risk Audit Universe, as well as the Top 10, which are *on-line real-time* and are labeled as *proposed* because they are *living documents*. As factors change and situations arise, this High Risk Audit universe and Top 10 can and will change. The chart below illustrates the exposure environment for positioning CCPS’ risks and evaluating the desired response based upon the likelihood of occurrence and priority of risk concerns. A proposed internal audit plan generally focuses on areas or functions that are high exposure and high priority (the upper right quadrant).

Inherent Risk

- Risk of an occurrence before the effect of any existing controls.
- If you were building this process, what would you be concerned about?
- What can we not prevent?

Residual Risk

- Risk remaining after the application of controls.
- Potentially reduced impact or likelihood.



Risk Assessment - continued

Our risk assessment was conducted utilizing a broad-based business view of risk. We conducted interviews with each of the CCPS Board members to gain an understanding of their perspective of risk at CCPS, focusing on their objectives in order to identify potential risks. We also conducted interviews with the Superintendent as well as CCPS Cabinet members and other personnel within CCPS to identify risks, vulnerabilities and potential opportunities. We reviewed the adopted budget for Fiscal Year ("FY") 2018, the Audited Financial Reports for fiscal year ended June 30, 2017, as well as media coverage and School Board meeting agendas, minutes, and other available documentation. In addition to CCPS Cabinet Members, we met with Department Heads and their respective teams to further drill down into department and/or functional areas to understand potential risk from the perspective of the process owners.

Our approach defines 'Risk' in a government entity as financial and compliance-related risk, as well as public perception risk. Strategic and performance/operational risks are also considered. We evaluated the level of risk present in each area / function, across a standard spectrum of industry-accepted risk categories as follows:

Control Environment	Describes the overall tone and control consciousness of the process / function. It involves the integrity, ethical values, and competence of personnel as well as management philosophy and operating style.
Change	Addresses the extent to which change has impacted or is expected (in the near term) to impact the process / function, including changes in key personnel, statutes, the organization, its products, services, systems, or processes.
Process Risk	Addresses the inherent risk of the activities performed by the process / function, including the assets managed or in the custody of the process / function. Process risk addresses the extent of support the process / function provides to vital CCPS functions, including the threat to continuity of CCPS caused by failures or errors: the probability of failure due to the amount of judgment, academic, or technical skill required to manage the unit or perform key activities.
External Factors	Describes the environment in which the process / function operates and the type and amount of external interaction in which the process / function engages. Factors to consider include overall CCPS and regulatory environment, the level of interaction with stakeholders and success in satisfying their requirements, the financial reporting environment, and results of regulatory compliance audits.
Revenue Source / Materiality	Describes resources available and expended by the process / function. Factors to consider include the originating source of funds for a process / function, function budget, function spend, availability and use of other resources, and significance of impact to the overall operation of CCPS.

The internal audit function should include a balance of all types of internal audits and reviews. As such, an internal audit plan should include: Overall Audit Functions, Cycle Audits, District-wide Audits, Individual Function Audits, and may include Special Requests. We have included the Top 10 from which CCPS can prioritize a potential internal audit plan. This includes an overview for each process as well as a summary of the internal audit strategy for each audit, subject to modification during the initial planning stages and scoping of each audit and subsequent discussions with management.

Top 10 Proposed Priority High Risk Processes

The objective of the risk assessment is primarily for the development of a proposed internal audit plan. The Top 10 will assist CCPS in creating an internal audit plan with sufficient and continuous internal audit coverage of those areas judged as having a relatively high risk profile or that otherwise require internal audit attention for various reasons. Through the assessment, we have identified the Top 10 as follows:

District – Wide Audits

District-Wide Audits address processes and/or functions that touch all or most departments within an organization, such as human resources, procurement, and information technology. These audits are designed to gain economies of scale by taking an entity-wide view, evaluating best practices and standards across the entity as a whole, rather than making department or function-specific recommendations that may not be consistently interpreted or applied.

Contract Compliance: Financial Services - Purchasing

Contract compliance encompasses all contractual agreements, including but not limited to vendor agreements. It includes those activities performed from the time a contract has been executed until the work has been completed and accepted, payment has been made, and disputes have been resolved. Although certain aspects of the purchasing function are centralized within Financial Services, many of the high risk areas like contract administration and monitoring are decentralized to the individual departments/contract owners. There are numerous risks inherent to contract compliance such as: possible inappropriate spending due to non-compliance with contract terms, potential conflicts of interest, and failing to meet select contract provisions. These factors and the materiality of vendor contracts make this process high risk from a financial, compliance and public perception perspective.

Internal Audit Strategy

This audit would be designed to assess whether the system of internal controls is adequate and appropriate for effective contract compliance, with selected provisions of the contract as it relates to payment for goods/services, and assess CCPS' monitoring processes for opportunities for improvement.

Employee Hiring/On-boarding: Human Resources - Staffing

Employee hiring/on-boarding refers to the procedures taken when an individual is externally hired to work within CCPS. The process for hiring / on-boarding includes working collaboratively with different departments from initiation through the first day of employment. Phases of the process are owned by multiple parties; thus, bringing the process together within an acceptable time period and in compliance with rules, laws and CCPS policies is inherently challenging. These factors make the process high risk from a financial, operational, compliance and public perception perspective.

Internal Audit Strategy

The main objective of an audit of the new hire / on-boarding process would include as assessment of the following areas: job postings, recruiting, screening job offer, and on-boarding. Aspects of the assessment would include, but not be limited to: completion of any required pre-employment consent forms, performance of necessary background check activities, and the orientation process.

Top 10 Proposed Priority High Risk Processes - continued

District – Wide Audits - continued

School Security: School and District Operations – Security and Environmental Management

School safety is a hot topic that is currently being examined and challenged at school districts across the country. CCPS Board Policy 8405 *School Safety*, outlines CCPS' commitment to maintaining a safe and drug-free environment in all of CCPS' schools. CCPS school safety falls under Security and Environmental Management, which also includes student safety, fire safety, environmental safety, as well as many other critical components. CCPS has created a *District Emergency Plan* that includes procedures for keeping schools safe and drug-free. CCPS has been proactive when it comes to student safety, implementing numerous cameras throughout schools in the District. In addition to the cameras, CCPS works with the Collier County Sheriff's office to provide security for the schools. In addition to the physical police presence, the Collier County Sheriff's office monitors the internet for social media threats and is actively managing any threats received. This partnership with the Collier County Sheriff's office is longstanding, as it has been established for 25 years.

In addition to law enforcement, CCPS has considered technology, building and campus design, and school resources when it comes to safety and security. Buildings and campuses are designed to facilitate a single point of entry, where visitors must go through screening before gaining access to the facilities. The external factors relating to school safety make this function high risk.

Internal Audit Strategy

An audit of school safety would include assessing and verifying the adequacy and effectiveness of school safety policies and procedures. Areas of focus would include, but not be limited to testing: internal controls in place to determine whether school access points are limited to sign-in desks, visitor screening and visitor control systems are operating as designed, surveillance cameras are operating and being properly monitored, as well as evaluating the operations of the existing 377-help hotline.

Timekeeping/ Payroll: Financial Services - Payroll

Timekeeping and payroll are District-wide processes/functions that involves all departments within the CCPS. A significant portion of CCPS' budget is comprised of payroll costs and the related taxes and benefits.

Timekeeping is the process of recording time for employees. As with many entities, public and private, the timekeeping process at CCPS includes manual components. Time reporting is on an exception basis and CCPS employees are covered under a variety of different compensation structures such as salary, hourly, and other payment agreements. Payroll is centralized and includes the process of converting an employee's time worked into a pay check. It also entails record keeping, verifying time entry and pay data, processing paychecks, withholding of proper taxes, insurance, and other deductions, preparing payroll reports and remitting taxes and other deductions as required.

There are inherent risks for potential inefficiencies in the timekeeping and payroll processes, inconsistent or inadequate policies and procedures, potential for human errors, possible record retention issues, and the potential for fraud that is undetected. Tracking and paying the CCPS workforce encompasses voluminous data and dollar expended creating an inherently high risk function.

Internal Audit Strategy

The primary objective of this audit would be to evaluate and assess whether the internal control structure over time reporting and payroll processing is appropriately designed and operating effectively to safeguard CCPS' assets.

Top 10 Proposed Priority High Risk Processes - continued

Individual Function Audits

Individual Function Audits focus on unique scenarios or processes within specific departments or a more narrowly-defined portion of a larger process.

Change Management: School and District Operations - Technology Services

Change management covers the processes and procedures used to manage changes to the information technology ("IT") environment including applications and infrastructure to help ensure the integrity of systems. The goal of a properly controlled change management process is to ensure that standardized methods and procedures are used for efficient and prompt handling of all changes, in order to minimize the impact of change-related incidents upon service quality, and consequently improve day-to-day operations of the organization. Given that CCPS owns the source code for some of the District's applications, and that the Technology Services has development staff in-house, change management practices are especially important to help deter prohibited changes from being deployed into the production environment.

Lack of robust change management practices may compromise application and data integrity resulting in application instability, security vulnerabilities, or potential data loss.

Internal Audit Strategy

The change management audit will encompass the assessment of the design and operating effectiveness of controls over change authorizations, document retention, testing, acceptance sign-off prior to implementation, production change reviews to detect changes that by-passed change management practices, and segregation of environments and access.

Fuel Management: School and District Operations - Support Services/Transportation

Fuel management is the process of maintaining, controlling, and monitoring the fuel consumption of vehicles and equipment at an organization. Fueling operations are managed by the Transportation division under District Operations. Per the FY 2018 budget book electric, fuel and oil expenditures are budgeted at \$1,614,355, and actual electric, fuel and oil expenditures during FY 2017 amounted to \$1,446,201, an 11% increase from the prior year.

CCPS and Collier County utilize the same fuel tanks to re-fuel their vehicles and equipment onsite. Authorized persons must utilize two (2) key fobs in order to gain access to the fuel tank: one key fob identifies the vehicle/equipment and the second key fob identifies the cost accounting string. Fuel is highly susceptible to misuse and fraud if not controlled adequately. The function is high risk from a financial, operational, compliance and public perception perspective.

Internal Audit Strategy

The objective for this internal audit is to assess the design and effectiveness of internal controls over fuel management process, including the policies and procedures, controls in place, and to determine the design and operating effectiveness of those controls identified. Areas of focus would include:

- Onsite fueling procedures;
- Fuel ordering, receiving, dispensing and monitoring, including inventory over fuel;
- Safeguarding and inventory over fuel access; and
- Fuel utilization reporting and monitoring.

Top 10 Proposed Priority High Risk Processes - continued

Individual Function Audits - continued

Full-Time Equivalent Calculation: School and District Operations - Student and Staff Projections, Allocations and Reporting

Florida school districts receive their primary state funding for operating costs through the Florida Education Finance Program ("FEFP"). For FY 2016, state funding to CCPS totaled \$25.1 million through the FEFP. This funding is determined using a complex formula. The key component of the formula is the calculation of full-time equivalent ("FTE") student membership.

The FTE survey is conducted state-wide each year in July, October, February and June. It provides a 'snapshot' of the student population. FTE is determined by aggregating the FTE student membership for each program by school. The Florida Auditor General audits FTE regularly. Based on the FY 2016 FEFP FTE audit conducted by the Florida Auditor General, CCPS had a minimal negative adjustment resulting from their FTE calculation of \$22,501. Although the adjustment was very minimal, the process is inherently high risk from a financial, operational and compliance perspective due to the material impact on the budget, the complexity of the process and changing state requirements and documentation.

Internal Audit Strategy

An audit of the FTE calculation would include an assessment of the overall FTE process including checklists, instruction and training, exceptional student education ("ESE") records and documentation, out-of-field teachers and required communications, English for speakers of other languages ("ESOL") students, on-the-job training ("OJT") supporting documentation, as well as the review of the school attendance process and records.

Information Technology Security: School and District Operations - Technology Services

Information technology security programs focus on protecting the organization's systems, networks, programs and data from unintended or unauthorized access, change or destruction. As threats to data and systems have evolved and increased in volume, so have the requirements for safeguarding user, citizen, and municipal information, including ongoing monitoring to protect sensitive data. Having a robust IT security program is critical to protecting the 40,000+ desktops on the network, ensuring employee and student records are protected, keeping the integral software programs running, and preventing hackers from entering the system. It was estimated by CCPS that they currently block over one (1) million emails a day. These factors make this a high risk area from a financial, performance/operational, compliance and public perception perspective.

Internal Audit Strategy

The primary objective would be to identify critical vulnerabilities, if any, of CCPS' internal and external presence by conducting internal and external penetration tests. It would encompass the assessment of the design and operating effectiveness of controls over IT and security risk assessments, vulnerability assessments, penetration tests, security monitoring, and incident management.

Top 10 Proposed Priority High Risk Processes - continued

Individual Function Audits - continued

Maintenance Work Order Process/ System: School and District Operations - Facilities Management

The maintenance work order system responsibility is located in Facilities Management under District Operations within CCPS. The maintenance work order system process includes, but is not limited to: the process of submitting a work order, the system used to track work orders, fulfillment of outstanding work orders, storage of supplies inventory, pay applications, and the allocation of maintenance expenditures, such as employee time spent and inventory/parts used. The work order system was custom built over 10 years ago and is currently maintained by a single outside consultant. This process is inherently high risk due to the volume of work orders received each year. It was estimated by CCPS that there are over 30,000 work orders received per year. CCPS employs both third party vendors, as well as in-house employees, to cover the physical burden work orders require. These factors make the process high risk from a financial, operational, compliance and public perception perspective.

Internal Audit Strategy

The objective of the audit would include an assessment of the maintenance standard operating procedures to determine whether they are sufficient and cover the numerous aspects of the maintenance work order system, including the work order process and associated controls.

Self-Insurance Fund: Financial Services - Accounting

CCPS is self-insured to guard against their exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters. Being self-insured, means that there is a transfer of risk from the employee and dependents to the employer directly. Self-insured employers pay the cost of each claim 'out of pocket' as they are incurred instead of paying a fixed premium to an insurance carrier or to a state-sponsored fund. CCPS has contracted with third-party administrators ("TPA") to manage the health and hospitalization and workers' compensation self-insurance programs, including the processing, investigation, and payment of claims*. Actuaries are utilized for liability determination. Benefits are a critical piece of an employee compensation package, and health care benefits are oftentimes rated by employees as the most important benefit offered by an employer. Increased costs to all stakeholders and specifically to employees and employers have created the need for entities to scrutinize the structure and funding of their insurance plans. Self-insurance is inherently high risk due to the high dollar cost and outsourced needs associated with this function from a financial, compliance and performance perspective.

As illustrated below, the self-insurance expense related claims and changes in estimates has risen by \$5,093,480 from FY 2016 to FY 2017.

Self-Insurance Claims Liability	Beginning of Fiscal- Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2015-16	\$ 7,664,000.00	\$ 39,275,017.00	\$ (39,168,017.00)	\$ 7,771,000.00
2016-17	\$ 7,771,000.00	\$ 44,368,497.00	\$ (44,665,497.00)	\$ 7,474,000.00
Net Increase/ (Decrease)	\$ 107,000.00	\$ 5,093,480.00	\$ 5,497,480.00	\$ (297,000.00)

*This data was extracted from the Audited Financial Statements for the Year Ended June 30, 2017

Internal Audit Strategy

The objective of this internal audit would be to assess the design and effectiveness of the internal control structure as it relates to CCPS' process around the adequacy of self-insurance funding and net position.

High Risk Audit Universe




Collier County Public Schools High Risk Audit Universe

DRAFT

	Proposed Top 10
Overall Audit Functions	
Risk Assessment	
Update Risk Assessment	
Fraud Awareness	
Follow-up Procedures	
Special Meetings/Quality Control	
District-level Audit Areas	
Business Continuity Planning	
Disaster Recovery	
Organizational Governance	
Strategic Plan Monitoring	
Succession Planning	
Legal Services	
Property and Casualty	
Related Party and Conflict of Interest	
Risk Management	
Workers Compensation	
District-wide/Individual Audit Areas	
Communications & Community Engagement	
Advertising Function/Operations	
Advertising Revenue	
Customer Care Process	
Non Profit Relations/ Screening	
Public Records Requests and Management	
Volunteer Relations / Screening	
Curriculum and Instruction	
Career & Technical Education - Adult General Education Compliance	
Career & Technical Education - On-the-Job Training Compliance	
Career & Technical Education - Workforce Education Compliance	
Exceptional Education & Student Support Services - ESE Compliance, Monitoring, and Training	
Exceptional Education & Student Support Services - ESOL Compliance, Monitoring, and Training	
Charter School - Application Review	
Charter Schools - Individual Audits	
Collier Charter Academy (CCA)	
Gulf Coast Charter Academy South	
Immokalee Community School	
Marco Island Academy	
Marco Island Charter Middle	
Mason Classical Academy	
Charter School - Monitoring / Compliance	
Virtual Programs - Virtual Instruction Program Compliance and Policies & Procedures	
Financial Services	
Accounting - Accounts Payable	
Accounting - Accounts Receivable	
Accounting - Cash Management	
Accounting - General Ledger/Financial Reporting/CAFR	
Accounting - Impact Fees	
Accounting - Self-Insurance Fund	✓
Accounting - Internal Funds	
Accounting - Reimbursements/ Travel and Entertainment Expenses	
Accounting - Treasury / Cash Receipts	

Budget - Annual Budgeting and Planning	
Budget - Budget Amendments	
Budget - Categorical Compliance	
Budget - Overhead Allocation/Charge	
Budget - Reporting	
CIP & Asset Management - Property Control - Capital Assets	
Payroll - Timekeeping / Payroll	✓
Purchasing - Contract Compliance	✓
Purchasing - Non-competitive Purchases	
Purchasing - Purchase Card	
Purchasing - Procurement	
Purchasing - Spend Analysis	
Purchasing - Vendor Screening	
Human Resources	
Compensation - Compensation	
Employee Benefits & Wellness - Actuarial Services Data	
Employee Benefits & Wellness - Dental/Health Insurance Plan Eligibility	
Employee Benefits & Wellness - Dental/Health Insurance Plan TPA	
Employee Benefits & Wellness - Employee Benefit Plans (other than Health Insurance Plan)	
Employee Benefits & Wellness - HIPAA Compliance	
Employee Benefits & Wellness - Retirement Services	
HR - Whistleblower and Code of Ethics	
HR - Labor Relations: Union Contracts / Negotiations	
HR - Operations	
HR - Organization Policies and Procedures	
Staffing - Best and Brightest Teacher Scholarship Eligibility	
Staffing - Employee Discipline	
Staffing - Employee Hiring/ On-boarding	✓
Staffing - Employee Permanent File and Compliance	
Staffing - Employee Set Up	
Staffing - Employee Termination / Out-boarding	
Staffing - Performance Evaluation	
Talent Management - Certification	
Talent Management - Certification: Out-of-Field Reporting	
Talent Management - Teacher Recruitment	
Talent Management - Training	
School and District Operations	
School Leadership - SACC - Ops (Financial, Safety & Environmental, Vendor Management)	
Security and Environmental Management - District Administrative Security	
Security and Environmental Management - School Security	✓
School and District Operations - Facilities Management	
Energy Resource Conservation	
Environmental Health and Safety	
Long Term Capacity Plan	
New Construction	
Operations	
Maintenance Work Order Process/System	✓
School-initiated Projects	
Warehouse Inventory	
School and District Operations - Federal, State & Competitive Grants	
Grant Application	
Grant Compliance	
School and District Operations - Student and Staff Projections, Allocations and Reporting	
Full-time Equivalent Calculation	✓
Funding Allocation	
Student Projections	
School and District Operations - Support Services/Nutrition Services	
Cafeteria Revenue and Inventory	
Cash Handling	
District Operations and Monitoring	
Free and Reduced Lunch	
Regulatory Compliance	
Supplies and Raw Materials	
Vendor Management and Analysis	

School and District Operations - Support Services/Transportation	
Bus Driver Monitoring	
FEFP Reporting and Funding	
Fleet Inventory	
Fleet Operations	
Fuel Management	✓
Transportation Ridership	
Vehicle, Maintenance and Work Order System	
Warranty Revenue and Process	
School and District Operations - Technology Services	
Backup and Recovery	
Change Management	✓
Data Protection	
Enterprise System Gap Assessment	
ERP Software Implementation	
General Controls / Risk Management	
Help Desk Operations, Remediation and Follow Up	
Information Systems Hardware/Software	
Information Technology Security	✓
Information Technology Risk Assessment	
Information Technology Strategy and Governance	
Internal Network and Telecommunications	
License	
Operating Applications	
Records Retention	
Service Provider Management	
Smart Devices	
Staff Database	
Student Database	
System Maintenance	
System Access and Monitoring	
Technology at Schools	
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