

November 15, 2024

Dear Auditor General Norman,

Please accept this written explanation of the Operational Audit findings for the school year ending June 30, 2024.

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

Recommendations:

The district should enhance procedures to ensure and demonstrate compliance with State school safety laws.

The enhanced procedures should require:

- Provisions in law enforcement agency contracts require confirmation that each SRO completed the required mental health crisis intervention training.
- District personnel document verification that each SRO completed the required mental health crisis intervention training and that at least one SRO is present during school hours at each school.

Response or Corrective Action:

Previously, the professional development sign-in sheet was used to credit our employees for training and to process their payment paperwork. Since School Resource Deputies (SRDs) are not our employees and did not receive credit for attending, they were not required to sign in. Moving forward, SRDs will be required to sign in at training sessions. Additionally, SRDs are encouraged to attend summer training sponsored by the Florida Association of School Resource Officers (FASRO), where they can receive further training in mental health.

Finding 2: District records did not always demonstrate compliance with fire and emergency drill requirements.

Recommendation:

- The district should enhance procedures to ensure that all fire and emergency drills are conducted timely and reported as required.

Response or Corrective Action:

This year, the district has hired a District-wide Safety Coordinator responsible for ensuring that safety drills are conducted at all legally required sites. The Safety Coordinator has developed a schedule to ensure our compliance with this statute.

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Finding 3: The district did not maintain records to demonstrate that students received required resiliency education.

Recommendation:

- The district should demonstrate compliance with SBE rule requirements by maintaining records to evidence that students in grades 6 through 12 annually receive at least 5 hours of resiliency education.

Response or Corrective Action:

The Assistant Principal for Curriculum and the Mental Health Coordinator will ensure this requirement is fulfilled. Due to the limited existing curriculum that meets this standard, we are collaborating with a company to develop age and culturally appropriate materials. They will also maintain records to demonstrate compliance.

Additionally, the incoming Superintendent will need to collaborate with the new Director of Curriculum and Instruction to ensure that curriculum requirements are met.

Finding 4: Contrary to State law and SBE rules, certain required plans and reports were not always timely and accurately submitted to the Florida Department of Education and instructional implementation plans were not posted on the District Web site. A similar finding was noted in our report No. 2022-110.

Recommendation:

- The district should enhance procedures to ensure that required plans and reports are submitted timely to the FDOE and that instructional implementation plans are promptly posted on the District Web site. Such enhancements should include procedures requiring independent documented verification of compliance with these reporting requirements.

Response or Corrective Action:

As we continue to rebuild, this remains an area of concern. With several changes in personnel, it is crucial to establish job duties that hold individuals accountable for completing and documenting specific tasks. The incoming Superintendent will need to collaborate with the new Director of Curriculum and Instruction to set up expectations and procedures to ensure that the curriculum is implemented and documented as required by statute.

Finding 5: District controls over purchasing card agreements and credit limits need improvement.

Recommendation:

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- The district should enhance controls over P-cards by ensuring: Cardholder agreements are completed and maintained to demonstrate management’s intentions and each cardholder’s acceptance of established conditions for P-card use.
- P-card daily expenditures are limited to the amount set by Board policies. If the expenditure limit should be changed for a particular cardholder, District records should support the limit amount, and the Board should take appropriate action to approve the change.

Response or Corrective Action:

This issue has already been addressed. Although we followed a process and did not exceed daily and monthly spending limits, we failed to document everything in writing. Our Finance Manager has now established and documented the procedures and expectations for using a P-Card. She met with each person to explain the rules and procedures, and had them sign a document acknowledging their understanding of the expectations and limitations of using a P-Card.

Finding 6: As similarly noted in our report No. 2022-110, the District did not always provide for timely bank account reconciliations.

Recommendation:

- The district should continue efforts to ensure that reconciliations of bank account balances to the general ledger account balances are timely performed on a routine basis with reconciling items promptly identified, thoroughly investigated, adequately documented, and promptly resolved. Such efforts should include provisions in the CPA contract to specify how frequent the reconciliations should be completed and appropriate District procedures to verify that the reconciliations were timely and accurately completed.

Response or Corrective Action:

This remains an area of struggle as we rebuild. Our new Finance Manager has created procedures and protocols that have improved the timeliness of our record-keeping. Each staff member has received additional training this year to enhance their proficiency in their roles and in meeting financial regulations and deadlines. The incoming Superintendent will need to ensure that these procedures and protocols are followed. They may also need to add additional support staff to ensure all deadlines are met.

Finding 7: The district did not comply with State law by posting on its Web site the required budgets and all required graphical representations of summary financial efficiency data and fiscal trend information.

Recommendation:

- The district should enhance procedures to ensure staff understand and comply with the statutory transparency requirements by posting all required information on the District Web site.

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Eydie Tricquet, Superintendent
1490 W. Washington St. | Monticello, Florida 32344
Phone 850.342.0100 | JeffersonSchools.net

Response or Corrective Action:

This finding has already been addressed. Budgets and other financial reports have been posted on the district website. Calendar items and procedures have been established to ensure this requirement is met in a timely manner.

Respectfully submitted,

Eydie Tricquet
Superintendent

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Gladys Roann-Watson | District 1

Sandra Saunders | District 2

Shirley Washington | District 3

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