Performance Audit of

WAKULLA COUNTY SCHOOL DISTRICT

FINAL REPORT

August 16, 2022

RESSEL & ASSOCIATES, LLC

Overview of Performance Audit Findings

Wakulla County School District
August 16, 2022

The Review Includes Six Areas and 26 Subtasks. Overall, the District Met Expectations in One Area and Partially Met Expectations in Five Areas

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	Partially Met	2	5	0
Structure or design of the program (2)	Met	2	0	0
Alternative methods of providing program services or products (4)	Partially Met	1	3	0
Goals, objectives, and performance measures (3)	Partially Met	0	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Met	3	2	0
Compliance with appropriate policies, rules, and laws (5)	Partially Met	2	3	0
All Subtasks (26)		**10**	**16**	**0**

Results in Brief

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel and Associates, LLC (Ressel) conducted a performance audit of the Wakulla County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Wakulla County School Board on March 14, 2022. These programs are Facilities Planning, Use, and Construction; Safety and Security Improvements; Technology Implementation and Upgrades; and Retirement of Related Debt. For each program, the performance audit included an examination of the six issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Wakulla County School District partially met expectations in five areas and met expectations in one area examined. Of the 26 total subtasks, the audit determined that District partially met 16 and met 10.

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

Findings by Issue Area ———

Economy, efficiency, or effectiveness of the program

Overall, the Wakulla County School District partially met expectations in this area. Ressel and Associates found that program-specific reports provide accurate and appropriate detail for the Board and general public for informational purposes, but are inadequate to monitor program performance and cost in most instances. Performance evaluation criteria are regularly tracked in the academic areas, but not in the program areas under review.

WCSD has responded in a timely manner to external audits and assessments; additional documentation to sustain the changes is needed. WCSD's overall performance is generally effective and efforts are underway to build the General Fund balance. Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective.

The Chief Finance Officer (CFO)is the primary source of control over the issuance of debt and debt service; WCSD has a successful history of managing debt. In the area of competitive procurement, there are Board Policies for purchasing, but there is no purchasing procedures manual. The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements.

Ressel recommends that WCSD develop performance criteria to periodically evaluate the Facilities and Maintenance, School Safety and Technology and establish a rotating schedule for each program area to provide Board updates relating to performance, challenges and opportunities relating to their area of operations. Ressel further recommends that WCSD create administrative purchasing procedures that detail the specific thresholds and required processes at each level through the receiving processes and the processes for requesting or authorizing payment of invoices. Ressel also recommends implementing a process to periodically estimate the needs of the school system in standard items and make quantity purchases or issue blanket purchase orders to obtain the best pricing for the District.

The structure or design of the program to accomplish its goals and objectives

Overall, the Wakulla County School District met expectations in this area. The District's organization structure at the District-level and the program areas under review appears to be appropriately aligned, with few overlapping functions or excessive administrative layers.

The Finance Department is primarily responsible for managing debt, but some professional expertise will be needed to assist in the issuance and management of debt related to the Surtax. Staff levels districtwide and in the program areas are generally within industry guidelines, with minor exceptions. Custodial staffing, for example is slightly higher than industry standards. Continuing to use staffing ratios and guidelines will be important when addressing anticipated growth in the future.

Ressel recommends evaluating the Energy Specialist position to determine the most efficient organizational structure and modifying the central office structure to have the School Safety Specialist report directly to the Superintendent.

Ressel further recommends continued efforts to monitor staffing ratios annually to ensure staffing is commensurate with anticipated student enrollment increases; the alignment of the number of Custodial positions to be consistent with the industry standards and an evaluation of the Informational Services staffing levels based on industry standards, considering how additional duties are impacting the workload.

If debt is issued, Ressel recommends identifying the type of external expertise that will be needed to plan for and issue debt, as well as monitor reporting requirements and debt service following the issuance.

Alternative methods of providing services or products

Overall, the Wakulla County School District partially met expectations in this area. WCSD uses contract services, outsourcing and other

alternative delivery methods throughout the District. Individual departments and the CFO evaluate the feasibility and cost/benefit of these decisions in many cases, but no formal process is required when making those decisions. Outsourcing the Food Service function provides a prime example of how WCSD has successfully used alternative delivery methods to improve services and control costs.

The Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment. Additional research regarding energy savings possible through the replacement of those systems is still needed.

In preparation for debt issuance related to the Surtax, WCSD has not yet engaged professionals to assist them in bond issuance or advise them on financing options; however, there will be a need to assess the type of professionals needed to supplement current staff expertise.

Ressel recommends creating a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options. Ressel further recommends evaluating inhouse Facilities and Maintenance Department tasks to assess the feasibility of outside contracting evaluating and documenting the feasibility of the Guardian Program to determine the most appropriate program is in place, and evaluating the level and type of professional expertise that will be needed to support the issuance and serving of bonded indebtedness.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the Wakulla County School District partially met expectations in this area. The 2017-22 Strategic Plan is used regularly by the District, and monitored during summer workshops and mid-year reviews which are presented to the School Board. The Strategic Plan contains published goals and objectives for School Safety, Facilities and Maintenance and Technology. While the academic areas of the Plan contain key performance indicators (KPIs), KPIs are lacking for the non-academic areas under review.

School Safety uses the state-required FSSAT as its primary summary of safety needs and goals and regularly meets state reporting requirements for performance in those areas. The Technology Plan contains goals, which are stated in terms of projects to be completed by year, but lacks budget estimates, estimated completion times, and strategies that constitute performance goals and objectives. Establishing clearly defined performance metrics for the program areas under review and using those metrics to monitor performance will provide reasonable assurance that program goals and objectives are being met..

Based on best practices and the State's Benchmarks for debt, WCSD has the capacity for new debt. WCSD, however, has no Board Policies or administrative procedures relating to the issuance of debt or its goals for an acceptable debt ratio.

Ressel recommends that, because the Strategic Plan is in its final year, WCSD create a new Strategic Plan with the involvement and approval of the Board, and the involvement of WCSD employees and the community. Increase emphasis in the new plan for finance, technology, facilities, and safety and security; identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance at regular intervals, and at least annually.

Ressel further recommends adopting a goal debt ratio or maximum ratio that the Board will accept and annually or at the time that WCSD contemplates new borrowing, report the impact that any long-term borrowing decisions have had or will have on the ratios

The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, the Wakulla County School District partially met expectations in this area. The District has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports

prepared by the program areas under review appear to be accurate; however, the Ressel team found no documented process for retracting and reissuing corrections when necessary. External auditors found only a limited number of inaccuracies; when the audits found inaccuracies, WCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act. The District has a Board-approved policy that serves as the guideline for open record requests but no administrative procedures detailing how the Policy will be implemented. The facilities and maintenance function, however, does not have a page on the District website. WCSD has a process in place to ensure the accuracy and completeness of all information sent to the Board and posted on the District website, but the process for making corrections, if needed, is not documented.

Ressel recommends that WCSD create and implement an administrative procedure or checklist for open records to provide uniformity that fully details specific information on the application of consistent fees to be assessed for such services and create a Strategic Plan webpage and augment information on the website to include the upcoming Surtax.

Ressel further recommends the WCSD add Facilities and Maintenance to the District's website and develop content to inform the public about Facilities and Maintenance and incorporate the Technology Strategic Plan and/or other performance or costs data in the Technology webpage. Finally, Ressel recommends establishing internal guidelines to ensure adequate public notice of retractions and republication of reports and other documents.

Compliance of the program with appropriate policies, rules, and laws

Overall, the Wakulla County School District partially met expectations in this area. The Ressel team found WCSD regularly updates Board policies with legislative changes, but the majority of policies are outdated and in need of a comprehensive review and purge. WCSD, however, has no policies or procedures related to debt management. Management and control of WCSD's major construction projects is shared by the Chief Finance Officer and the Chief of Facilities and Maintenance to ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. School Safety uses the annual security risk assessment as a control and mitigation tool. District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation.

WCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax. WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

Ressel recommends that WCSD consider updating the Board's Policy Manual through a policy service and include a review by legal staff. When the Board Policy Manual is updated, provide linkage between Board policy and administrative procedures, and develop or update required administrative procedures and handbooks. Ressel further recommends that WCSD establish Debt Management Policies and operating procedures to ensure compliance and create a Purchasing Procedures Manual for users with step-by-step instructions for each type of purchase. Finally, Ressel recommends that WCSD work with the charter school to ensure that the school leaders are aware of the statutory requirements for the use of surtax funds, and the monthly financial statements contain adequate detail to allow the CFO to monitor the use of the surtax funds.

EXECUTIVE SUMMARY OF RESULTS

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The objective of the audit was to fulfill the requirements of s. 212.055(11), *Florida Statutes*. This statute requires that Florida school districts, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program areas associated with the proposed sales surtax adoption. For the Wakulla County School District (WCSD), the program areas under review include the District administrative unit(s) related to:

- facility construction, reconstruction, renovation, remodeling, land acquisition and improvement, retrofitting,
- the improvement of school facilities relating to safety and security,
- the purchase of technology equipment, hardware and software for the District, and
- the retirement of related debt.

The objectives of the audit are to evaluate the program areas identified in the Surtax Resolution based on the following Research Tasks:

1. The economy, efficiency, or effectiveness of the program
2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school District, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

Below is a summary of the results found in each Research Task with summary information regarding the program areas under review. Only key recommendations are provided in this section. Chapters 1 to 6 of the main report contains more detailed information and a complete list of all recommendations.

> **RESEARCH TASK 1 – THE ECONOMY, EFFICIENCY, AND EFFECTIVENESS OF THE PROGRAM.**
>
> **Finding Summary: Overall, the Wakulla County School District Partially Meets Task 1.**

Of the seven (7) subtasks associated with Research Task 1, Ressel & Associates concluded that the District met standards on two (2) subtasks and partially met standards on five (5) subtasks. Overall, Ressel and Associates found that Overall, the Ressel team found that program-specific reports provide accurate and appropriate detail for the Board and general public for informational purposes, but are inadequate to monitor program performance and cost in most instances. Performance evaluation criteria are regularly tracked in the academic areas, but not in the program areas under review. WCSD has responded in a timely manner to external audits and assessments; additional documentation to sustain the changes is needed. WCSD's overall

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performance is generally effective and efforts are underway to build the General Fund balance. Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective. The CFO is the primary source of control over the issuance of debt and debt service; WCSD has a successful history of managing debt. In the area of competitive procurement, there are Board Policies for purchasing, but there is no purchasing procedures manual. The Chief Finance Officer (CFO) is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements.

Subtask 1.1 - *Management Reporting* - *Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.* **Partially Meets.**

- **Districtwide –** Financial performance data are presented to the Board monthly with updates. An examination of Management Reports to the Board found that program-specific reports provide accurate and appropriate detail for the Board for informational purposes, but are inadequate to monitor program performance and cost. Regular Financial Reports are provided to the Board.

- **Facilities** – The Chief of Facilities and Maintenance does not regularly prepare but receives some management reports to monitor program performance and cost. While these reports are available, the Department does not regularly use them and the reports do not provide management with adequate operational and financial information, including relevant key performance indicators.

- **Safety** – The School Safety Specialist prepares the Florida Safe Schools Assessment Tool (FSSAT) report as the only Department management report, and School Safety uses it to monitor the program performance and cost.

- **Technology** – Management reports are provided to leadership and the Board on an as-needed basis; some presentations to the Board are made verbally and Board Members are made aware that additional information will be provided upon request. The reports provided are generally adequate to monitor program performance and costs at the project level.

- **Service Bonded Indebtedness** – The Finance Office prepares and submits reports to the Board regarding long-term debt and debt service during budget hearings and when proposal for new debt is considered.

KEY RECOMMENDATIONS

- *Establish a rotating schedule for major programs, including the program area under review, to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.*

Subtask 1.2 - *Performance Evaluation Criteria - Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.* **Partially Meets.**

- **Districtwide –** Performance evaluation criteria are regularly tracked in the academic areas, but not in the program areas under review.

- **Facilities** – The only formal performance measure tracked by the Facilities and Maintenance Department is energy costs. Energy management reports measure performance, but the comparison point is a measure of energy spending from 10 years ago when the program began.

- **Safety** – The Safety Department does not periodically evaluate its Safety program using performance information and other reasonable criteria to assess program performance and cost.

- **Technology** – The WCSD District Technology Strategic Plan links back to the District's Strategic Plan Goals and Objectives and contains a Five-Year Tentative Outlook that lists the projects in each of the next five years, but lacks budget estimates, estimated completion times, and strategies that constitute performance evaluation criteria.

- **Service Bonded Indebtedness** – Based on the single note payable, with a fixed financing rate, this subtask is not applicable.

KEY RECOMMENDATIONS

- *Prepare management reports for the School Board based on specified performance-related criteria, as well as formal reports providing sufficient detail pertaining to emerging issues so the Board and general public has a mechanism for obtaining factual data about the programs and projects under review.*
- *Evaluate the energy performance evaluation criteria to identify opportunities to improve the communication messaging about Energy Management.*
- *Develop performance criteria to periodically evaluate the Safety Program to assess program performance and cost.*
- *Enhance the current Technology Strategic Plan to include clear and measurable strategies, cost estimates, revenue sources and timelines for implementation.*

Subtask 1.3 - ***Findings and Recommendations*** - *Review findings and recommendations included in any relevant internal or external reports on program performance and cost.* **Meets.** (Reports provided as requested)

Subtask 1.4 - ***Reasonable and Timely Action*** - *Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.* **Partially Meets.**

- **Districtwide –** External Financial and Federal Single Audits performed by the Auditor General were generally unmodified indicating that the financial statements were materially correct as presented.

  WCSD took timely action to address findings contained in the Operational Audits performed by the Auditor General in 2019 and 2022; however, certain findings were repeated. Although Leadership implemented procedural controls and system safeguards designed to prevent the action from recurring, not all of the processes are documented.

- **Facilities –** The annual comprehensive fire and safety inspection reports include findings and recommendations that provide a roadmap to ensure each building is safe for students and staff.

- **Safety** – The Safety Department took reasonable and timely action to address the Auditor General's findings in program performance regarding School Safety policies and procedures.

- **Technology** – The Auditor General's Operational Audits in 2019 and 2022 contained findings relating to user access to confidential data; procedures were changed but additional documentation is needed.

- **Service Bonded Indebtedness** – This subtask is not applicable.

KEY RECOMMENDATIONS

- *Document the processes and procedures relating to the annual review of employee profiles and user accesses, and ensure that department heads and principals are aware of the need to immediately notify the Department when an employee's access privileges need to change or be revoked.*

Subtask 1.5 - ***Program Performance*** - *Evaluate program performance and cost based on reasonable measures, including best practices.* **Partially Meets.**

- **Districtwide –** WCSD is progressing toward the Government Finance Officers Association's (GFOA) unassigned fund balance goal of two months of operating expenditures; however, Board Policy regarding WCSD's fund balance goal is outdated

and does not reflect the current direction of the Board in building the unrestricted fund balance.

- **Facilities** – The District does not have a process, tools, strategies, or measures to evaluate the performance of the Facilities and Maintenance function.

- **Safety** – With the confidential FSSAT being the only report to identify program details, there are limited methods for the Ressel team to evaluate if the Safety Program is operating appropriately.

- **Technology** – WCSD's expenditures for Instruction Related and Administrative Technology Services have increased significantly since 2017-18. These additional expenditures are addressing the growing needs associated with the evolution of the educational service delivery system since the pandemic and are in line with or slightly higher than most of its peers in terms of per pupil expenditures.

- **Service Bonded Indebtedness** – WCSD has a successful history of servicing and retiring debt, both in terms of lease-purchase agreements and bonded indebtedness.

KEY RECOMMENDATIONS

- *Revise Board Policy to reflect the current direction of the Board in building the unassigned fund balance to GFOA-recommended levels based on clear and easily obtained data.*
- *Develop Facilities and Maintenance Department program performance components, including a preventative maintenance component.*
- *Develop the accomplishments and highlights of the Safety Program to communicate the performance of the Safety Program.*

> **Subtask 1.6 -** *Case Studies of Past Projects - Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.* **Meets.**

- **Districtwide –** Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective, demonstrated when the District navigated the unexpected market cost shifts for labor and supplies in the first project. The second project is on schedule and has not exceeded its original budget, and it is in the final stages of completion.

KEY RECOMMENDATIONS

- *The Ressel team made no recommendations in this area.*

Subtask 1.7 - *Competitive Procurement* - *Determine whether the District has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.* **Partially Meets.**

- **Districtwide –** There are Board Policies for Purchasing but there is no purchasing procedures manual. The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements.

  Although Board Policy requires competitive procurement of cumulative purchases in excess of $50,000, WCSD is not analyzing purchases in an effort to comply with that requirement.

KEY RECOMMENDATIONS

- *Create administrative purchasing procedures that detail the specific thresholds and required processes at each level, as well as the processes to follow in Skyward, the documentation required to support each purchase, the receiving processes and the processes for requesting or authorizing payment of invoices.*
- *Implement a process to periodically estimate the needs of the school system in standard items and make quantity purchases or issue blanket purchase orders to obtain the best pricing for the District.*

RESEARCH TASK 2 – PROGRAM DESIGN AND STRUCTURE

Finding Summary: Overall, the Wakulla County School District Meets Task 2.

Of the two (2) subtasks associated with Research Task 2, Ressel & Associates concluded that the District met standards on both subtasks. Overall, Ressel and Associates found that Wakulla County School District's organization structure at the District-level and the program areas under review appears to be appropriately aligned, with few overlapping functions or excessive administrative layers. The Finance Department is primarily responsible for managing debt, but some professional expertise will be needed to assist in the issuance and management of debt related to the Surtax. Staff levels districtwide and in the program areas are generally within industry guidelines, with minor exceptions. Continuing to use staffing ratios and guidelines will be important when addressing anticipated growth in the future.

Subtask 2.1- *Organization Structure* - *Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.* **Meets.**

- **Districtwide –** The district-level organization structure appears to be appropriately aligned with few overlapping functions or excessive administrative layers. The Wakulla

County School District has three attorneys providing services, yet there is little coordination among attorneys. WCSD has effectively used job shadowing to ensure continuity of services in several departments to prepare for the departure of the senior administrators.

- **Facilities** – The Facilities and Maintenance Department has appropriately aligned its organization structure with no excessive administrative layers and one potential overlapping function with the Energy Specialist. The Energy Specialist conducts similar tasks as the Maintenance staff but with a narrow and limited focus on comfort and temperature issues.

- **Safety** – The School Safety Specialist has dual responsibilities for risk management and safety and currently reports to the Chief Human Capital Officer rather than the Superintendent. From a School Safety standpoint, reporting directly to the Superintendent would more appropriately acknowledge the criticality of the School Safety function.

- **Technology** – The Informational Services Department is comprised of four staff members reporting to the Director; assigned technicians work at each school, with two technicians allocated to the high school.

- **Service Bonded Indebtedness** – The Chief Finance Officer is primarily responsible for coordinating and controlling the issuance of debt, calculating and monitoring the budgets in terms of principal and interest payments and the actual payment of debt, with no outside assistance. However, some professional expertise will be needed to assist in the issuance and management of debt related to the Surtax.

KEY RECOMMENDATIONS

- *Assign one central office administrator to be responsible for legal services—providing coordination with and among the three attorneys, and monitoring legal expenses.*
- *Evaluate the Energy Specialist position's common roles with the Maintenance staff to determine the most efficient organizational structure.*
- *Modify the central office structure to have the School Safety Specialist report directly to the Superintendent emphasizing the significant importance of School Safety, and evaluate an alternate placement for the Risk Management function.*
- *If debt is issued, identify the type of external expertise that will be needed to plan for and issue debt, as well as monitor reporting requirements and debt service following the issuance.*

Subtask 2.2 - *Staffing Levels* - *Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.* **Meets.**

- **Districtwide –** WCSD showed a slight decrease in student enrollment over the past five years, and the student to teacher ratio and student to administrator ratio also decreased.

- **Facilities** – The Facilities and Maintenance Department maintenance function staffing level is consistent with industry standards; however, custodial staffing is slightly above industry standards.

- **Safety** – The Safety Department is staffed appropriately with a combination of Guardian positions and contracted School Resource Officers to maintain safety on the campuses.

- **Technology** – The eleven-member Technology Team effectively supports more than 11,000 devices and related equipment districtwide, and is responsible for maintaining approved vendor lists and making districtwide technology purchases.

- **Service Bonded Indebtedness** – The Ditrict has used external professional services when issing debt in the past, and similar services will be needed to assist the Chief Finance Officer should the Surtax pass and debt be issued.

KEY RECOMMENDATIONS

- *Using cohort projections, continue to monitor staffing ratios annually to ensure staffing is commensurate with anticipated student enrollment increases.*
- *Align the number of Custodial positions to be consistent with the industry standard.*
- *Evaluate the Informational Services staffing levels based on industry standards, and consider how the additional duties are further impacting the workload.*
- *Identify the type of external expertise that will be needed to plan for and issue debt, and monitor reporting requirements and debt service following the issuance.*

RESEARCH TASK 3 – ALTERNATIVE DELIVERY METHODS
Finding Summary: Overall, the Wakulla County School District Partially Meets Task 3.

Of the four (4) subtasks associated with Research Task 3, Ressel & Associates concluded that the District met standards on one subtask and partially met standards on three subtasks. Overall, Ressel and Associates found that WCSD uses contract services, outsourcing and other alternative delivery methods throughout the District; and individual departments and the CFO evaluate the feasibility and cost/benefit of these decisions in many cases, but no formal process is required when making those decisions. The Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment. Outsourcing the Food Service function provides a prime example of how WCSD has successfully used alternative delivery methods to improve services and control costs. In preparation for debt issuance related to the Surtax, WCSD has not yet engaged professionals to assist them in bond issuance or advise them on financing options; however, there will be a need to assess the type of professionals needed to supplement current staff expertise.

Subtask 3.1 - *Feasibility of Alternative Methods - Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions.* **Partially Meets.**

- **Districtwide –** WCSD uses contract services, outsourcing and other alternative delivery methods throughout the District; and individual departments and the CFO evaluate the feasibility and cost/benefit of these decisions in many cases, but no formal process is required when making those decisions. WCSD has been a member of the Panhandle Area Educational Consortium (PAEC) for decades and believes services are cost effective due to the economies of scale that can be achieved through the partnership with other small districts.

- **Facilities –** The Facilities and Maintenance Department has not formally evaluated inhouse Facilities and Maintenance tasks to assess the feasibility of outside contracting because they lack the data on total maintenance workload conducted.

- **Safety** – The School Safety Specialist did not document the feasibility of the multiple options for the Guardian Program to create and fill new positions, assign the role to existing staff, or to not develop the Guardian Program, and instead expand the SRO Contract with the Sheriff's Office.

- **Technology –** The Technology Director recently came to this position and has been systematically examining all of the systems and processes both to learn the systems as well as increase capabilities and streamline delivery of services.

- **Service Bonded Indebtedness** – WCSD has not yet engaged professionals to assist them in bond issuance or advise them on financing options; WCSD will need professional expertise to successfully navigate these functions.

KEY RECOMMENDATONS

- *Create a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options.*
- *Evaluate inhouse Facilities and Maintenance Department tasks to assess the feasibility of outside contracting, including compiling data on the total maintenance workload and costs incurred*
- *Evaluate and document the feasibility of the Guardian Program to determine the most appropriate program is in place.*
- *Evaluate the level and type of professional expertise that will be needed to support the issuance and serving of bonded indebtedness.*

Subtask 3.2 - *Cost/Benefit Assessment - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions;* **Partially Meets.**

- **Districtwide** – The Ressel team identified no examples where a cost-benefit assessment was applied to obtain central administrative services.

- **Facilities** – The Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment.

- **Safety** – The School Safety Specialist did not assess the contract with the Sheriff's Office for School Resource Officers to verify cost savings achieved by contracting vs. hiring officers as employees.

- **Technology** – See the discussion regarding the maintenance of surveillance cameras in Subtask 3.3. below.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

- *Conduct a cost/benefit assessment of operating the SRO program with the Sheriff's Office or operating a District Police/Security Team.*

Subtask 3.3 - *Service Delivery Changes* - Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services. **Partially Meets.**

- **Districtwide** – The decision to outsource Food Service operations to Sodexo represents a major districtwide service delivery change with the primary purpose to improve the food offerings, but it has also improved profitability.

- **Facilities** – The Facilities and Maintenance Department is planning to replace the HVAC systems based on the external assessments, but the Facilities and Maintenance Department did not analyze the corresponding energy cost reduction.

- **Safety** – Because the School Safety Specialist has not conducted evaluations regarding service delivery methods, the District has not made program changes to reduce costs.

- **Technology** – The District determined that the vendor that was providing maintenance for the surveillance cameras was not providing the level of service WCSD needed and the Technology Department took over the maintenance of those cameras.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

- *Calculate the expected energy cost reductions when installing new HVAC systems and incorporate into the external assessment proposals.*

Subtask 3.4 - *Additional Opportunities - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer school Districts (e.g., other school Districts, etc.).* **Meets.**

- **Districtwide –** The Ressel team has not identified any other districtwide opportunities for alternative service delivery at this time.

- **Facilities –** The Ressel team did not identify any additional opportunities for alternative service delivery at this time.

- **Safety –** The Ressel team did not identify any additional opportunities for alternative service delivery at this time.

- **Technology –** The Ressel team identified no additional opportunities for alternative service delivery methods with the potential to reduce program costs without significantly affecting the quality.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

Ressel & Associates made no recommendation under this subtask.

RESEARCH TASK 4 – GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Finding Summary: Overall, the Wakulla County School District Partially Meets Task 4.

Of the three (3) subtasks associated with Research Task 4, Ressel & Associates concluded that the District partially met all three standards. Overall, Ressel and Associates found the 2017-22 Strategic Plan is used regularly by the District, and monitored during summer workshops and mid-year reviews which are presented to the School Board. The Strategic Plan contains published goals and objectives for School Safety, Facilities and Maintenance and Technology. While the academic areas of the Plan contain key performance indicators (KPIs), KPIs are lacking for the non-academic areas under review. School Safety uses the state-required FSSAT as its primary summary of safety needs and goals and regularly meets state reporting requirements for performance in those areas. The Technology Plan contains goals, which are stated in terms of

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projects to be completed by year. Establishing clearly defined performance metrics for the program areas under review and using those metrics to monitor performance will provide reasonable assurance that program goals and objectives are being met. Based on best practices and the State's Benchmarks for debt, WCSD has the capacity for new debt. WCSD, however, has no Board Policies or administrative procedures relating to the issuance of debt or its goals for an acceptable debt ratio.

Subtask 4.1 - *Program Goals and Objectives - Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the District's strategic plan.* **Partially Meets.**

- **Districtwide –** The 2017-22 Strategic Plan is used regularly by the District, and monitored during summer workshops and mid-year reviews which are presented to the School Board.

- **Facilities –** Although the District's Strategic Plan mentions facilities, the Facilities and Maintenance Department does not have active program goals and objectives.

- **Safety** – The Strategic Plan contains published goals and objectives for School Safety and the Safety Department uses the state-required FSSAT as its primary summary of safety needs and goals; has not recorded any program goals and objectives, and there are few references to Safety in the Strategic Plan, resulting in challenges to hold the Department accountable.however, the Department has not linked these documents or communicated its plan for accomplishing those goals.

- **Technology –** The WCSD District Technology Strategic Plan links back to the District's Strategic Plan Goals and Objectives and contains a Five-Year Tentative Outlook that lists the projects in each of the next five years, but lacks budget estimates, estimated completion times, and strategies that constitute performance goals and objectives.

- **Service Bonded Indebtedness** – Based on best practices and the State's Benchmarks for debt, WCSD has the capacity for new debt.

KEY RECOMMENDATONS

- *As the current Strategic Plan is in its final year, create a new Strategic Plan with the involvement and approval of the Board, and the involvement of WCSD employees and the community. Increase emphasis in the new plan for the areas under review—specifically finance, technology, facilities, and safety and security.*
- *Develop clearly stated and measurable Facilities and Maintenance Department goals and objectives consistent with the District's Strategic Plan.*
- *Record Safety Program goals and objectives to ensure that the Department is meeting the expectations laid out in the District's Strategic Plan.*

- *Enhance the current Technology Strategic Plan to include clear and measurable strategies, cost estimates, revenue sources and timelines for implementation.*

Subtask 4.2 - *Performance Measures* - *Assess the measures, if any, the District uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.* **Partially Meets.**

- **Districtwide –** While the academic areas of the Strategic Plan contain key performance indicators (KPIs), KPIs are lacking for the non-academic areas under review.

- **Facilities –** The Chief of Facilities and Maintenance does not have or evaluate program performance measures and there is no documented accountability at the Department level to implement the action steps cited in the Strategic Plan.

- **Safety** – The Strategic Plan contains performance measures expected of the School Safety function, and in most instances the Department is tracking the requested data in response to state requirements, however, the Department is not actively participating in the planning process or linking the FSSAT goals and needs to the districtwide Plan.

- **Technology –** Completing one or more of the projects contained in the Technology Strategic Plan appears to be the measure of success; however, the primary performance measure stated by staff and leadership is keeping the systems up and running.

- **Service Bonded Indebtedness** – WCSD has no Board Policies or administrative procedures relating to the issuance of debt or its goals for an acceptable debt ratio that will result in favorable bond ratings in the future.

KEY RECOMMENDATONS

- *Identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance at regular intervals, and at least annually.*
- *Develop Facilities and Maintenance Department performance measures and increase specificity to implement the action steps cited in the Strategic Plan.*
- *Communicate expectations regarding performance measures for the Safety and Security function and timely report the results.*
- *Define Key Performance Indicators for Technology operations and regularly monitor and report performance.*
- *Adopt a goal debt ratio or maximum ratio that the Board will accept and annually or at the time that WCSD contemplates new borrowing, report the impact that any long-term borrowing decisions have had or will have on the ratios.*

Subtask 4.3 - *Internal Controls* - *Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.* **Partially Meets.**

- **Districtwide –** Management produces regular reports for leadership and the Board; however, the evaluation of the program areas under review has been mostly informal. There are few metrics used to monitor performance in the areas under review, and the District has not yet established a formal internal control system to provide reasonable assurance that program goals and objectives are being met.

- **Facilities –** The Facilities and Maintenance Department's Procedures Manual is not always consistent with the current process.

- **Safety** – The Safety function has several types of procedure documents that serve as internal controls, but documents are not consistent, current, and consolidated into one document, increasing the risk that all staff will know what to do during an emergency.

- **Technology –** Technology has policies and procedures and a Disaster Recovery Plan that provides assurances that the system will stay up and running in the event of a disaster. In the absence of key performance indicators outlined in the Strategic Technology Plan, the completion of projects is only loosely connected to the achievement of departmental goals and objectives.

- **Service Bonded Indebtedness** – See discussion and recommendation under Performance Measures.

KEY RECOMMENDATONS

- *Establish a reporting format and schedule for the continual review of progress on new Strategic Plan in the program areas under review, as has been the case with the academic areas.*
- *Review and revise the Facilities and Maintenance Department's Procedures Manual to ensure consistency with the current process.*
- *Review and consolidate the Safety and Security function procedure documents to ensure that all staff will know what to do during an emergency.*
- *Once key performance measures are established for Technology, adopt internal controls to ensure that goals and objectives are being met.*

RESEARCH TASK 5 – REPORTING ACCURACY AND ADEQUACY

Finding Summary: Overall, the Wakulla County School District Partially Meets Task 5.

Of the five (5) subtasks associated with Research Task 5, Ressel & Associates concluded that the District met standards on three subtasks and partially met standards on two subtasks. Overall, Ressel and Associates found WCSD has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports prepared by the program areas under review appear to be accurate; however, the Ressel team found no documented process for retracting and reissuing corrections when necessary. External auditors found only a limited number of inaccuracies; when the audits found inaccuracies, WCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act. The District has a Board-approved policy that serves as the guideline for open record requests but no administrative procedures detailing how the Policy will be implemented. The facilities and maintenance function, however, does not have a page on the District website. WCSD has a process in place to ensure the accuracy and completeness of all information sent to the Board and posted on the District website, but the process for making corrections, if needed, is not documented.

Subtask 5.1 - *Information Systems* - *Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.* **Meets.**

- **Districtwide –** WCSD uses the financial and non-financial information systems listed below in Finance, Human Resources, Facilities/Maintenance and Construction, Safety and Security, and Technology are capable of providing useful, timely, and accurate information to the public but there is only minimal evidence that the systems are being used in that way.

- **Facilities –** The maintenance work order system does not provide useful, timely or accurate information because the District does not use it consistently. The District may not be maximizing the multiple energy management systems, including EnergyCap for the billing, Eesigo for energy use scheduling and Cenergistic for the infrastructure and comparison points.

- **Safety** – The Safety Department provides the Fortify Florida information system as well as the systems employed by the Sheriff's Office and their emergency management system.

- **Technology –** The Asset Management–IT Inventory Management system is used by the Technology Department to track inventory, manage work orders and examine the associated analytics, and is capable of producing useful, timely, and accurate information for the public.

- **Service Bonded Indebtedness** – The Skyward system is currently used to record debt and debt service payment and has the capability of supporting the recordkeeping for bonded indebtedness, debt service including interest and principal payments. The system is also capable of providing regular reports to the Board and public when applicable.

KEY RECOMMENDATONS

- *Use the existing work order system, eliminate allowing the submission of work orders in other ways and add the upkeep of the work order system to another existing position's job description.*
- *Confirm whether the energy management system expectations and goals from 10 years ago continue to be valid and useful.*

Subtask 5.2 - *Internal and External Reports - Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program.* **Meets.**

- **Districtwide –** The Ressel team reviewed the many reports issued by the program areas under review and found no evidence of inaccuracies. Further, the Ressel team found no internal or external reports that specifically evaluated the accuracy or adequacy of public documents, reports, and requests or found errors in reports prepared by the District related to the program areas under review. Reports prepared by the Leadership Team are regularly presented to the Board and made available to the public through the website in BoardDocs; critical budget documents are also made available to the public in person during budget workshops and on the District website.

- **Facilities –** The District prepares and submits the facilities reports as required by FLDOE. The Ressel team did not find any instances indicating that the reports were inaccurate or incomplete.

- **Safety** – The Florida Safe Schools Assessment Tool (FSSAT) report is the primary report for Safety and Security. The Ressel team reviewed the report, and it appeared complete. The District does not share the report or make it available to the public as required by law.

- **Technology –** The Ressel team found no reports that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program.

- **Service Bonded Indebtedness** – The Ressel team reviewed documents presented to the Board relating to the lease-purchase arrangement for the school buses. Each year, the Board received documentation relating to the extension of the payout period.

KEY RECOMMENDATONS

Ressel & Associates made no recommendation under this subtask.

> **Subtask 5.3 - *Public Access* -** *Determine whether the public has access to program performance and cost information that is readily available and easy to locate.* **Partially Meets.**

- **Districtwide –** The Wakulla County School District has a Board-approved policy that serves as the guideline for open record requests (Policy 3.50) but no administrative procedures detailing how the Policy will be implemented. The District's website appears to be user-friendly, timely and accurate, but it lacks information on the Strategic Plan and contains limited program performance and cost information for the program areas under review and the Surtax. WCSD provides the public easy access to Budget/Financial data in compliance with provisions found in s. 1011.035, Florida Statutes, School District Budget Transparency; however, some enhancements may be needed.

- **Facilities –** Facilities and Maintenance are critical District functions; however, the Department does not have a page on the District website.

- **Safety** – The School Safety and Risk Management page on the District website contains performance-related information and other important facts and instructions for parents and community members.

- **Technology –** Technology has a page on the District's website that contains useful information for staff, students and vendors but the site has no information relating to program performance or cost.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

- *Create and implement an administrative procedure or checklist for open records to provide uniformity that fully details specific information on the application of consistent fees to be assessed for such services.*
- *Create a Strategic Plan webpage and augment information on the website to include the areas under review and the upcoming Surtax.*
- *Based on Ressel's assessment, provide additional information relating to the budget content and budget hearing dates in a central location on the District's website.*
- *Add Facilities and Maintenance to the District's website and develop content to inform the public about Facilities and Maintenance.*
- *Incorporate the Technology Strategic Plan and/or other performance or costs data in the Technology webpage.*

> **Subtask 5.4 - *Accuracy and Completeness* -** *Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.* **Meets.**

- **Districtwide** – WCSD has a process in place to ensure the accuracy and completeness of all information sent to the Board. WCSD does not have a documented process for reporting corrections to public documents and reports.

- **Facilities –** The Ressel team found no instances where a Maintenance or Facility-related document was inaccurate and the District had to withdraw and resubmit.

- **Safety** – While the Ressel team made a cursory review of several confidential reports, this information is reviewed in detail by FLDOE and the Ressel team found no instances where FLDOE found inaccuracies.

- **Technology –** Technology is responsible for the District's website, and the Department has an approval process in place before posting any information to the site to ensure that the information is accurate, complete and appropriate.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

- *Establish internal guidelines to ensure adequate public notice of retractions and republication of reports and other documents.*

Subtask 5.5 - *Corrective Actions - Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections.* **Partially Meets.**

- **Districtwide** – WCSD has no formal procedures for ensuring that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information; however, the Finance Office is responsible for finance-related corrections and took immediate action to correct two Auditor General findings related to inaccurate or incomplete data.

- **Facilities –** The Ressel team found no instances where a Maintenance or Facility-related document was inaccurate and the District had to withdraw and resubmit.

- **Safety** – Safety information is confidential and not shared with the public, so the Ressel team identified no corrective actions to public documents.

- **Technology –** According to the Director, there have only been a few instances where something was posted that required a correction, although updates are often needed when

dates change, etc. The process for making actual corrections and notifying users is not clearly defined or documented.

- **Service Bonded Indebtedness** – This subtask does not apply to servicing bonded indebtedness.

KEY RECOMMENDATONS

- *Establish internal guidelines to ensure adequate public notice of retractions and republication of reports and other documents.*

RESEARCH TASK 6 – PROGRAM COMPLIANCE

Finding Summary: Overall, the Wakulla County School District Partially Meets Task 6.

Of the five (5) subtasks associated with Research Task 6, Ressel & Associates concluded that the District met standards on two subtasks and partially met standards on three subtasks. Overall, Ressel and Associates found WCSD regularly updates Board policies with legislative changes, but the majority of policies are outdated and in need of a comprehensive review and purge. WCSD, however, has no policies or procedures related to debt management. Management and control of WCSD's major construction projects is shared by the Chief Finance Officer and the Chief of Facilities and Maintenance to ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. School Safety uses the annual security risk assessment as a control and mitigation tool. District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation. WCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax. WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

Subtask 6.1 - Compliance Processes - Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. **Partially Meets.**

- **Districtwide –** Although the Policy Manual is updated regularly based on legislative changes and the like, the majority of policies are outdated and in need of a comprehensive review and purge. Some administrative procedures exist, but for the most part administrative procedures are included in specific manuals and are not linked to Board policies.

- **Facilities –** Management and control of WCSD's major construction projects is shared by the CFO and the Chief of Facilities and Maintenance to ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

- **Safety** – The School Safety Specialist uses the security risk assessment as a critical part of the District's compliance process and compliance.

- **Technology –** WCSD has a document entitled Information Technology: Policies and Procedures dated September 2021, that contains all relevant policies and procedures for acceptable use, etc. as well as a number of forms for parents, students and staff to sign acknowledging that they have read and understand.

- **Service Bonded Indebtedness** – WCSD has no policies or procedures related to debt management.

KEY RECOMMENDATONS

- *Consider updating the Board's Policy Manual through a policy service and include a review by legal staff.*
- *When the Board Policy Manual is updated, provide linkage between Board policy and administrative procedures, and develop required administrative procedures and handbooks which currently do not exist in the Wakulla County School District.*
- *Establish Debt Management Policies and operating procedures to ensure compliance.*

Subtask 6.2 - *Compliance Controls* **-** *Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.* **Partially Meets.**

- **Districtwide –** The Finance Office has a procedures manual outlining the framework for completing the annual financial reports required by the Florida Department of Education. WCSD has Board Policies relating to Finance and Purchasing, but there are no purchasing procedures or manual to guide users; rather, WCSD uses a system of manual internal processes to control spending.

- **Facilities –** There are compliance controls over purchasing for construction.

- **Safety** – The Director and staff use the security risk assessment as a critical part of the District's compliance controls

- **Technology –** WCSD's Information Technology: Policies and Procedures document outlines the monitoring procedures that are in place to ensure compliance.

- **Service Bonded Indebtedness** – Because the District has had no bonded indebtedness in recent years, there are currently no policies or procedures for dealing with the issuance or servicing of debt.

KEY RECOMMENDATONS

- *Create a Purchasing Procedures Manual for users with step-by-step instructions for each type of purchase, the documentation and internal approvals required and the competitive procurement requirements.*

Subtask 6.3 - *Addressing Non-Compliance - Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.* **Partially Meets.**

- **Districtwide –** The District complied with the Auditor General's finding in November 2019 on "District controls over legal services need to be enhanced."

- **Facilities –** The District did not experience any non-compliance in the Facilities and Maintenance Department.

- **Safety** – The District revised several of its safety processes to address the findings from the 2022 Operational Audit relating to a need to improve school safety policies and procedures to ensure and demonstrate compliance with State law.

- **Technology –** WCSD's Information Technology: Policies and Procedures (Manual) contains numerous references to the disciplinary actions that will be taken if staff or students violate the policy but the requirement that student's pay for repair or replacement costs due to negligence are not currently being enforced.

- **Service Bonded Indebtedness** – The Ressel team identified no area of non-compliance associated with debt service.

KEY RECOMMENDATONS

- *Establish a reasonable and workable model for consistently and equitably recovering the cost of device repairs and replacement due to staff or student negligence.*

Subtask 6.4 - *Surtax Compliance - Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.* **Meets.**

- **Districtwide** – WCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax.

KEY RECOMMENDATONS

Ressel & Associates made no recommendation under this subtask.

Subtask 6.5 - *Charter School Funds* - *Determine whether the school District has processes to distribute surtax funds to District charter schools and mechanisms for charter schools to report how the surtax funds are used.* **Meets**.

- **Districtwide** – WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of surtax funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds. Some enhancements to the reporting structure may be needed to allow WCSD to monitor the use of the surtax funds.

KEY RECOMMENDATONS

- *Work with C.O.A.S.T. to ensure that the school leaders are aware of the statutory requirements for the use of surtax funds, and the monthly financial statements contain adequate detail to allow the CFO to monitor the use of the surtax funds.*

BACKGROUND AND INTRODUCTION

BACKGROUND AND INTRODUCTION

In May 2022, Ressel & Associates responded to a Request for Quote (RFQ) issued from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) for a performance audit of the Wakulla County School District. Ressel & Associates was awarded the contract and immediately began work on the project by drafting a work plan which was first approved by OPPAGA. Ressel & Associates then provided the work plan to the District's leadership.

As stated in the RFQ, the work plan addressed the requirements of Ch. 2018-118, Laws of Florida, found codified in s. 212.055(10), Florida Statutes, passed during the 2018 session of The Florida Legislature. The relevant portion states:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s.212.054. (11)

PERFORMANCE AUDIT.—

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

(b)   1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.

2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.

4. The county or school district shall keep the information on its website for 2 years from the date it was posted.

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5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.

(c) For purposes of this subsection, the term "performance audit" means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies.

Statutory Charge In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of the Wakulla County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the final resolution including:

- the District administrative unit(s) related to facility construction, reconstruction, renovation, remodeling, land acquisition and improvement, retrofitting,
- the improvement of school facilities relating to safety and security,
- the purchase of technology equipment, hardware and software for the District, and
- the retirement of related debt.

This performance audit is organized in the following six chapters:

- Chapter 1 - Program Economy, Efficiency, and Effectiveness
- Chapter 2 - Program Design and Structure
- Chapter 3 - Alternative Delivery Methods
- Chapter 4 - Goals, Objectives and Performance Measures
- Chapter 5 - Reporting Accuracy and Adequacy
- Chapter 6 - Program Compliance

METHODOLOGY

Ressel & Associates began the audit by conducting a virtual kick-off meeting on May 20, 2022, with Wakulla County School District (WCSD) administrators. During this initial Zoom meeting with the Superintendent and key administrators, Ressel & Associates shared the process as detailed in the work plan, timelines and a preliminary data request list with the leadership team. Following this meeting, staff began the process of gathering data on the preliminary data request list and saving the documents to a drop box file created by Ressel & Associates.

During this same visit, administrators and Ressel & Associates discussed the need for a list of peer school districts to use for comparison purposes based on their size and/or proximity to WCSD. Based on the District's selection, the Ressel team began gathering peer data from the Florida Department of Education and directly from the following peer school districts:

- Columbia County School District
- Jackson County School District
- Liberty County School District

- Suwannee County School District

While the Ressel team did not use comparison data to evaluate WCSD, the information, when analyzed along with the data gathered from the District, provided valuable insights into the challenges and opportunities that may exist in the Wakulla County School District.

Beginning on May 24. 2022, the Ressel team conducted virtual interviews and focus group sessions with key staff and Board members. On June 21-22, 2022, the Ressel team conducted an onsite visit primarily to tour the facilities, observe operations and physically examine files and documents relating to the program areas under review. While onsite, the Ressel team visited several school and administrative sites in the District, accompanied by the members of the leadership team and the Superintendent.

In addition, the Ressel team conducted case studies of two major capital outlay projects:

- Construction of the new bus garage

- Renovation of the HVAC/Automotive Building

The case studies examine the projects from start to finish, and identify lessons learned, if any, and how WCSD responded. **Chapter 1** of this report provides detail on the case studies.

During the subsequent weeks, the team reviewed a wide array of policy and program documents, conducted additional telephone interviews and email exchanges as needed to ensure that all relevant data were collected, validated and recorded.

On August 9, 2022, the Ressel team provided a full draft of the final report to WCSD's leadership to review and validate the final report findings. The leadership team reviewed the report and the Superintendent's response is provided as an addendum to this final report.

PEER COMPARISON DATA

Students

As shown in **Exhibit 1,** WCSD is performing above its peers in terms of the State's grading systems.

Exhibit 1
School District Grades
2010 through 2019 School Year

School District	Grade 2021	Grade 2019	Grade 2018	Grade 2017	Grade 2016	Information al Baseline Grade 2015	Grade 2014	Grade 2013	Grade 2012	Grade 2011	Grade 2010
Wakulla CSD		A	A	A	B	A	B	B	A	A	A
Columbia CSD		B	B	B	C	B	C	C	C	B	B
Jackson CSD		B	B	B	C	B	C	C	B	B	B
Liberty CSD		A	A	B	B	B	B	C	B	A	B
Suwannee CSD	B	B	B	B	C	B	C	D	C	C	C

Source: FL Department of Education, 2022.

NOTE: FLDOE did not give Grades in 2020 due to the pandemic and Grades for 2021 were given but each district had the option of having their grade reported by virtue of FDOE Emergency Order No. 2021-EO-02, which states "only districts for which an approved opt in request was submitted by the school district superintendent have a letter grade assigned for the 2020-21 school year." *More information can be found at https://www.fldoe.org/core/fileparse.php/19861/urlt/2021-EO-02.pdf.*

As shown in **Exhibit 2**, the third quarter counts are up slightly in WCSD and is increasing in the peer districts after a decline in 2021 attributed to COVID. It is important to note, however, that the counts include charter schools in the districts.

Exhibit 2
Change in Student FTE Counts
2017-18 to 2021-22 School Years

District	# of Students 2021-22*	# of Students 2020-21	# of Students 2019-20	# of Students 2018-19	# of Students 2017-18	% Change
Wakulla CSD	**5,072**	**4,947**	**5,035**	**5,044**	**5,156**	**-1.7%**
Columbia CSD	10,144	9,805	10,066	10,019	10,077	0.7%
Jackson CSD	5,823	6,033	6,131	6,188	6,310	-8.4%
Liberty CSD	1,270	1,302	1,273	1,306	1,367	-7.6%
Suwannee CSD	6,092	5,708	5,965	5,920	5,937	2.6%

* January 2022, Third Calculation
Source: FL Department of Education, 2022.

As shown in **Exhibit 3**, WCSD has the lowest percent of minority and economically disadvantaged students of its peers, but a higher percent of students with disabilities than the peer average and all but one of the individual peer percentages.

Exhibit 3
Total Enrollment/Membership by District
Percent Minority, Economically Disadvantaged and Disabled
2020-21 School Year

School District	Total Students	Percent Minority	Percent Economically Disadvantaged	Percent w/Disabilities
Wakulla CSD	**5,061**	**19.4%**	**64.3%**	**20.3%**
Columbia CSD	9,923	38.0%	83.5%	16.5%
Jackson CSD	6,033	44.1%	86.3%	17.8%
Liberty CSD	1,302	23.3%	73.3%	21.0%
Suwannee CSD	5,864	39.6%	88.0%	15.3%
Average w/o WCSD	**5,781**	**39.1%**	**84.8%**	**17.6%**

Source: FL Department of Education, 2022.

Exhibit 4 breaks out the student ethnicity by district.

Exhibit 4
Enrollment by Ethnicity
2019-2020 School Year

School District	Total Students	White	Black or African American	Hispanic/ Latino	Asian	Native Hawaiian or Other Pacific Islander	American Indian or Alaska Native	Two or More Races	Percent Minority
		Count	Count	Count	Count	Count	Count	Count	
Wakulla CSD	**5,061**	**4,078**	**440**	**184**	**22**	******	******	**323**	**19.4%**
Columbia CSD	9,923	6,157	2,142	874	104	15	**	627	38.0%
Jackson CSD	6,033	3,372	1,854	337	32	21	**	414	44.1%
Liberty CSD	1,302	999	118	141	**	**	**	36	23.3%
Suwannee CSD	5,864	3,543	768	1,241	36	**	**	271	39.6%
Average w/o WCSD	**5,781**	**3,518**	**1,221**	**648**	**57**	******	******	**337**	**39.1%**

** Number of students fewer than 10
Source: FL Department of Education, 2022.

Finance

Exhibit 5 shows that WCSD, like the peer organizations, is heavily reliant on State funds with 80.1 percent of WCSD's revenues coming from the State.

Exhibit 5
Revenue Sources
FY 2020-21

School District	Federal Total	Federal % of Total	State	State % of Total	Local	Local % of Total	Total
Wakulla CSD	**$438,990**	**1.1%**	**$32,499,434**	**80.1%**	**$7,617,956**	**18.8%**	**$40,556,380**
Columbia CSD	$711,165	0.9%	$61,727,823	77.9%	$16,796,775	21.2%	$79,235,763
Jackson CSD	$384,174	0.7%	$41,917,554	80.1%	$10,049,900	19.2%	$52,351,628
Liberty CSD	$780,034	6.3%	$10,105,461	81.3%	$1,537,412	12.4%	$12,422,907
Suwannee CSD	$380,766	0.8%	$35,226,347	75.7%	$10,916,281	23.5%	$46,523,393
Average w/o WCSD	**$539,026**	**2.0%**	**$36,295,324**	**79.0%**	**$9,383,665**	**19.0%**	**$46,218,014**

Source: FL Department of Education, 2022.

Exhibit 6 tracks the WCSD's overall funding trends by category over the last five years. State and local revenues have increased, and federal revenues have declined. Total revenues increased by 4.4 percent.

Exhibit 6
WCSD Revenue Source Trends
FY 2017-18 to FY 2021-22 (Budget)

Revenue Source	2021-22 Budget	2020-21	2019-20	2018-19	2017-18	Percent Change
Federal Direct	$75,000	$81,271	$76,927	$73,731	$78,295	-4.2%
Federal Through State and Local	$351,356	$357,719	$376,668	$466,930	$404,740	-13.2%
Federal Total	**$426,356**	**$438,990**	**$453,596**	**$540,660**	**$483,035**	**-11.7%**
State	$32,003,275	$32,499,434	$31,817,483	$31,691,928	$30,957,213	3.4%
Local	$7,528,605	$7,617,956	$7,189,579	$6,903,595	$6,837,488	10.1%
Total	**$39,958,236**	**$40,556,380**	**$39,460,658**	**$39,136,184**	**$38,277,735**	**4.4%**

Source: FL Department of Education, 2022.

Exhibit 7 indicates that WCSD's General spending per pupil is below peer averages in all categories.

Exhibit 7
Annual Financial Report Expenditures
Per Unweighted Full-Time Equivalent (UFTE)Students
FY 2020-21

School District	General	Special Revenue	Debt Service	Capital Projects	Total
Wakulla CSD	**$8,426**	**$1,731**	**-**	**$686**	**$10,843**
Columbia CSD	$8,205	$2,044	$198	$372	$10,820
Jackson CSD	$8,432	$3,394	$214	$1,030	$13,070
Liberty CSD	$11,079	$2,448	-	$4,770	$18,297
Suwannee CSD	$8,118	$2,592	$22	$185	$10,917
Average w/o WCSD	**$8,852**	**$2,442**	**$145**	**$1,409**	**$12,789**

Source: FL Department of Education, 2022.

Exhibit 8 examines spending by function over the last five years. Spending has increased over the five-year period and the overall per pupil expenditures rose by 11.2 percent.

Exhibit 8
General Fund Expenditures
FY 2017-28 through 2021-22 (Budgeted)

Expenditures	2021-22 Budget	2020-21	2019-20	2018-19	2017-18	% Change
Instruction	$24,837,906	$23,127,499	$21,663,625	$22,088,563	$22,512,855	10.3%
Student Support Services	$3,077,786	$2,157,041	$2,335,581	$2,806,288	$2,171,700	41.7%
Instructional Media Services	$557,119	$569,228	$589,778	$512,893	$488,349	14.1%
Instruction and Curriculum Dev. Services	$568,792	$513,495	$533,641	$527,520	$612,986	-7.2%
Instructional Staff Training Services	$115,910	$131,938	$156,797	$288,601	$196,823	-41.1%
Instruction-Related Technology	$308,097	$285,924	$230,037	$265,295	$272,223	13.2%
Board	$494,922	$509,375	$694,713	$732,712	$532,775	-7.1%
General Administration	$291,402	$330,366	$301,335	$312,041	$437,632	-33.4%
School Administration	$2,755,642	$2,677,958	$2,772,183	$2,640,567	$3,076,334	-10.4%
Facilities Acquisition and Construction	$253,472	$300,661	$311,635	$254,991	$193,339	31.1%
Fiscal Services	$507,158	$458,347	$583,282	$500,910	$510,558	-0.7%
Food Services	$750	$40,484	$19,132	$9,675	$8,900	-91.6%
Central Services	$730,070	$692,200	$607,138	$729,342	$733,887	-0.5%
Student Transportation Services	$2,823,127	$2,744,444	$2,588,825	$2,806,114	$2,986,380	-5.5%
Operation of Plant	$4,206,597	$4,862,048	$4,721,164	$3,808,139	$3,681,524	14.3%
Maintenance of Plant	$1,371,946	$1,137,176	$1,026,415	$1,132,601	$908,432	51.0%
Administrative Technology Services	$558,245	$423,937	$404,044	$211,429	$221,805	151.7%
Community Services	$6,675	$12,869	$12,681	$10,086	$13,313	-49.9%
CAPITAL OUTLAY: Facilities Acquisition and Construction	$0	$61,030	$0	$16,110	$15,673	-100.0%
Other Capital Outlay	$0	$218,937	$250,698	$180,618	$242,065	-100.0%
DEBT SERVICE: (Function 9200) Redemption of Principal	$0	$0	$0	$0	$0	0.0%
Interest	$0	$0	$0	$0	$0	0.0%
TOTAL EXPENDITURES	**$43,465,616**	**$41,254,955**	**$39,802,703**	**$39,834,497**	**$39,817,554**	**9.2%**
Excess (Deficiency) of Revenues Over Expenditures	-$3,507,380	-$698,575	-$342,044	-$698,313	-$1,539,819	127.8%
Student FTE Count	**5,061**	**4947**	**5035**	**5044**	**5156**	**-1.8%**
Per Pupil Expenditures	**$8,588**	**$8,340**	**$7,905**	**$7,898**	**$7,722**	**11.2%**

Source: FL Department of Education, 2022.

Technology

Exhibit 9 explores expenditures for Instruction-Related Technology and Administrative Technology Services for the last five years. As shown, expenditures have increased by 75.4 percent and per pupil expenditures have increased by 79.9 percent.

Exhibit 9
WCSD General Fund Expenditures
Instructional and Administrative Technology
FY 2017-18 Actual through FY 2021-22 Budgeted

Expenditures	2021-22 Budget	2020-21	2019-20	2018-19	2017-18	% Change
Instruction-Related Technology	$308,097	$285,924	$230,037	$265,295	$272,223	13.2%
Administrative Technology Services	$558,245	$423,937	$404,044	$211,429	$221,805	151.7%
Total Expenditures	**$866,342**	**$709,861**	**$634,081**	**$476,724**	**$494,028**	**75.4%**
Student FTE Count	**5,061**	**4,963**	**5,090**	**5,059**	**5,190**	**-2.5%**
Per Pupil Expenditures	**$171.18**	**$143.03**	**$124.57**	**$94.23**	**$95.19**	**79.8%**

Source: FL Department of Education, 2022.

Exhibit 10 compares WCSD's total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, WCSD's per pupil expenditures are higher than all but the Liberty CSD.

Exhibit 10
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2020-21

School District/ Expenditures	Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Average w/o WCSD
Instruction-Related Technology	$285,924	$899,884	$251,410	$385,545	$317,024	$463,466
Administrative Technology Services	$423,937	$505,735	$554,582	$219,011	$329,888	$402,304
Total Expenditures	**$709,861**	**$1,405,619**	**$805,992**	**$604,557**	**$646,912**	**$865,770**
Student FTE Count	**4,947**	**9,811**	**5,863**	**1,211**	**5,726**	**5652.8**
Per Pupil Expenditures	**$143.50**	**$143.27**	**$137.46**	**$499.22**	**$112.98**	**$306.10**

Source: FL Department of Education, 2022.

Facilities

Exhibit 11 provides a five-year trend analysis of WCSD's Plant Maintenance and Plant Operations expenditures.

Exhibit 11
WCSD General Fund Expenditures
Plant Maintenance and Plant Operations
FY 2017-18 Actual through FY 2021-22 Budgeted

Expenditures	2021-22 Budget	2020-21	2019-20	2018-19	2017-18	% Change
Operation Of Plant	$4,206,597	$4,862,048	$4,721,164	$3,808,139	$3,681,524	14.3%
Maintenance Of Plant	$1,371,946	$1,137,176	$1,026,415	$1,132,601	$908,432	51.0%
Total Expenditures	**$5,578,543**	**$5,999,224**	**$5,747,579**	**$4,940,740**	**$4,589,956**	**21.5%**
Student FTE Count	**5,061**	**4,963**	**5,090**	**5,059**	**5,190**	**-2.5%**
Per Pupil Expenditures	**$1,102.26**	**$1,208.79**	**$1,129.19**	**$976.62**	**$884.38**	**24.6%**

Source: FL Department of Education, 2022.

Exhibit 12 compares WCSD's total and per pupil Plant Maintenance and Plant Operations expenditures to its peers. As shown, WCSD's expenditure have risen over the last five years by 21.5 percent and are significantly higher than the peers on a per pupil basis.

Exhibit 12
Comparative General Fund Expenditures
Plant Maintenance and Plant Operations
FY 2020-21

School District/Expenditures	Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Average w/o WCSD
Operation Of Plant	$8,091,597	$9,136,823	$4,748,756	$6,476,181	$27,151,437	$10,352,259
Maintenance Of Plant	$1,762,263	$3,021,689	$1,514,773	$2,158,662	$9,955,661	$3,585,909
Total Expenditures	**$9,853,860**	**$12,158,513**	**$6,263,529**	**$8,634,843**	**$37,107,098**	**$13,938,168**
Student FTE Count	**9,811**	**12,577**	**11,801**	**10,197**	**44,059**	**16190.0**
Per Pupil Expenditures	**$1,004.37**	**$966.75**	**$530.74**	**$846.82**	**$842.22**	**$939.49**

Source: FL Department of Education, 2022.

Exhibit 13 shows total annual energy costs by category. The cost per square foot for all energy costs and electricity alone are higher in WCSD than all of its peers.

Exhibit 13
Annual Energy Cost Information
FY 2020-21

District	Natural Gas	Bottled Gas	Electricity	Heating Oil	Total Energy costs	Total Square footage	Square Foot Cost	
							All Energy	Elec Only
Wakulla CSD	**$0**	**$28,486**	**$1,185,764**	**$20,584**	**$1,234,833**	**1,072,050**	**$1.15**	**$1.11**
Columbia CSD	$24,296	$39,872	$1,715,606	$0	$1,779,775	1,973,529	$0.90	$0.87
Jackson CSD	$10,845	$17,861	$1,759,517	$0	$1,788,223	1,721,573	$1.04	$1.02
Liberty CSD	$0	$36,535	$443,877	$0	$480,412	452,606	$1.06	$0.98
Suwannee CSD	$42,414	$5,146	$1,087,296	$0	$1,134,856	1,097,897	$1.03	$0.99
Average w/o WCSD	**$42,414**	**$5,146**	**$1,087,296**	**$0**	**$1,134,856**	**1,097,897**	**$1.03**	$0.99

Source: District Annual Financial Report, Florida Department of Education, June 2022.

Exhibit 14 shows the WCSD school facilities nearing capacity, meaning that the District has limited capacity for growth in the future, with less remaining capacity at the high school level.

Exhibit 14
Wakulla County FISH Capacity Data
Reported December 31, 2021

Facility	Use Description	Total Satisfactory Stations	Capacity	Student FTE	% of Capacity
Dropout Prevention	Vacant	43	0	0	n/a
School Board Administration	County Administration	110	0	0	n/a
Wakulla Administration & Community Education	Adult Education	85	127	158	186.1%
Wakulla Senior High	Senior High	1581	1501	1405	88.9%
Wakulla Middle	Middle	886	797	505	57.0%
Shadeville Elementary	Elementary	745	745	580	77.9%
Maintenance Building	Maintenance	0	0	0	n/a
Bus Garage	Maintenance	0	0	0	n/a
Wakulla Superintendent's Office	County Administration	0	0	0	n/a
Medart Elementary	Elementary	669	669	351	52.4%
Riversprings Middle	Middle	698	628	558	79.9%
Crawfordville Elementary School	Elementary	699	699	599	85.7%
Riversink Elementary School	Elementary	655	655	477	72.7%
New Bus Garage	Transportation	0	0	0	n/a

Source: FL Department of Education, 2022.

Exhibit 15 compares classrooms and student station capacity numbers to its peers. WCSD's total capacity use is higher than the peer average.

Exhibit 15
Comparative FISH Capacity Data
Reported December 31, 2021

District	Permanent Classrooms	Relocatable Classrooms	Total Classrooms	Permanent Student Stations	Relocatable Student Stations	Total Student Stations	Capacity	Student FTEs	% of Capacity
Wakulla CSD	**303**	**15**	**318**	**5,913**	**355**	**6,268**	**5,821**	**4,800**	**82.5%**
Columbia CSD	623	63	686	13,197	1,172	14,369	13,047	9,167	70.3%
Jackson CSD	588	35	623	12,538	703	13,241	11,756	6,001	51.0%
Liberty CSD	143	9	152	3,031	194	3,225	2,312	1,187	51.3%
Suwannee CSD	386	31	417	8018	641	8659	7531	5669	63.6%
Average w/o WCSD	**435**	**35**	**470**	**9,196**	**678**	**9,874**	**8,662**	**5,506**	**59.0%**

Note: The numbers in this chart will not add to the numbers shown above as FLDOE has not yet reconciled the numbers.
Source: FL Department of Education, 2022.

Exhibit 16 shows the overall average age of the facilities is slightly below that of its peers.

Exhibit 16
Age of Permanent Facilities
FY 2021-22

District	Total NSF	SQFT 1-10 Yrs. Old	SQFT 11-20 Yrs. Old	SQFT 21-30 Yrs. Old	SQFT 31-40 Yrs. Old	SFT 41-50 Yrs. Old	SQFT >50 Yrs. Old	Avg Age
Wakulla CSD	**1,016,141**	**1.2%**	**23.2%**	**29.9%**	**9.4%**	**12.7%**	**23.6%**	**34**
Columbia CSD	1,809,045	1.0%	16.1%	27.0%	10.9%	15.7%	29.4%	**40**
Jackson CSD	1,462,040	22.3%	18.1%	14.0%	3.1%	20.2%	22.3%	**34**
Liberty CSD	398,583	23.6%	20.1%	26.9%	0.2%	16.2%	13.0%	**28**
Suwannee CSD	1,001,918	2.5%	11.0%	17.7%	17.6%	15.0%	36.2%	**38**
Average w/o WCSD	**1,137,545**	**10.1%**	**17.7%**	**23.1%**	**8.2%**	**15.9%**	**24.9%**	**35**

Source: Florida Inventory of School Houses, Florida Department of Education, June 2022.

Safety and Security

Although there are several additional Safe Schools expenditure categories, **Exhibit 17** shows that WCSD and all of the peers except the Suwannee CSD spent the Safe Schools Appropriation for school resource officers.

Exhibit 17
Safe Schools Appropriation Expenditures
2020-21 School Year*

District	School Resources Officers	Other	Total Safe Schools Appropriation Expenditure
Wakulla CSD	**$501,591**	**$0**	**$501,591**
Columbia CSD	$836,232	$0	$836,232
Jackson CSD	$517,673	$0	$517,673
Liberty CSD	$294,028	$0	$294,028
Suwannee CSD	$396,000	$159,923	$555,923

Source: Safe Schools Appropriation Expenditure Report, Florida Department of Education, June 2022.

Exhibit 18 provides information on the School Hardening Grants provided by the State in FY 2020-21. The grant is given in addition to the Safe Schools funding and is allocated based on student FTEs. As shown, only the Liberty CSD received the minimum of $42,000 based on student FTEs.

Exhibit 18
School Hardening Grant Allocation
2020-21

District	2019-20 COFTE plus Charter FTE	Allocation Based COFTE and Charter FTE	2021 School Hardening Grant
Wakulla CSD	4,980.4	$75,837	$75,837
Columbia CSD	9,710.95	$147,869	$147,869
Jackson CSD	5,977.1	$91,014	$91,014
Liberty CSD	1,188.45	$18,097	$42,000
Suwannee CSD	5,669.48	$86,330	$86,330

Source: Florida Department of Education, June 2022.

Staffing

Exhibit 19 compares the pupil to teacher ratio and pupil to total staffing ratio in WCSD to those of its peers. WCSD is above the peer averages in both categories meaning the District has fewer teachers and total staff per student than its peers.

Exhibit 19
Pupil to Employee Ratios (2021-22)

School District	Total Students	Total Staff	FTE Teachers	Pupil/Teacher Ratio	Pupil/Staff Ratio
Wakulla CSD	**5,072**	**652**	**325**	**15.6**	**7.8**
Columbia CSD	10,144	1,360	606	16.7	7.5
Jackson CSD	5,823	964	447	13.0	6.0
Liberty CSD	1,270	218	100	12.7	5.8
Suwannee CSD	5,864	775	341	17.2	7.6
Average w/o WCSD	**5,775**	**829**	**374**	**14.9**	**6.7**

Source: FL Department of Education, 2022.

Exhibits 20 through **23** provide information on the salaries and the number of employees in each classification as compared to the peers. As shown, WCSD salaries vary in several categories and classifications from the average salaries paid by the peer organizations. This may be partially explained by the fact that school districts often use a similar administrator title, but the roles and responsibilities assigned to the position may differ considerably from district to district.

Exhibit 20
Central Administrators Salaries and Counts
FY 2020-21

School District/ Position		Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Average w/o WCSD
Superintendent	Average Salary	**$130,819**	$124,971	$116,693	$102,623	$173,717	**$129,501**
	Number Employed	**1**	1	1	1	1	**1**
Deputy/ Associate/ Assistant Area Superintendent For Admin	Average Salary		$99,363	$92,668		$102,999	**$98,343**
	Number Employed		2	1		2	**2**
Business/ Finance	Average Salary	**$94,450**	$103,928	$72,551	$63,100	$80,236	**$79,954**
	Number Employed	**1**	1	2	2	2	**2**
Technology	Average Salary	**$70,300**	$85,140	$63,187		$73,032	**$73,786**
	Number Employed	**2**	4	1		2	**2**
Staff Services	Average Salary	**$86,350**	$92,639	$49,540			**$71,090**
	Number Employed	**1**	1	1			**1**
Facilities	Average Salary	**$98,500**		$83,736		$71,736	**$77,736**
	Number Employed	**1**		1		1	**1**
Transportation	Average Salary	**$77,625**	$86,290	$87,486		$74,047	**$82,608**
	Number Employed	**2**	1	1		2	**1**
Food Service	Average Salary	**$64,907**	$88,090			$83,284	**$85,687**
	Number Employed	**1**	2			1	**2**
Career & Technical Education	Average Salary	**$89,451**	$84,016				**$84,016**
	Number Employed	**1**	5				**5**
Exceptional Education	Average Salary		$89,121	$82,346		$76,964	**$82,810**
	Number Employed		1	1		1	**1**
Student Services	Average Salary	**$84,300**		$78,486			**$78,486**
	Number Employed	**1**		1			**1**
Federal Programs	Average Salary		$91,669				**$91,669**
	Number Employed		1				**1**
Total Central Office Administrators		**11**	**19**	**10**	**3**	**12**	**11**
Student FTE Count		**5,072**	10,144	5,823	1,270	5,864	**5775**
Student to Central Office Admins Ratio		**461**	**534**	**582**	**423**	**489**	**507**

Source: FL Department of Education, 2022.

Exhibit 21
Principal and Assistant Principal Salaries and Counts
FY 2020-21

School District		Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Average w/o WCSD
High School - Principal	Average Salary	**$86,651**	$100,480	$72,126	$72,443	$107,518	**$88,142**
	Number Employed	**1**	3	3	1	2	**2**
	Contract Length	**12**	12	12	12	11.5	**12**
Middle/Junior High - Principal	Average Salary	**$82,326**	$93,458	$68,066		$98,045	**$86,523**
	Number Employed	**2**	2	1		2	**2**
	Contract Length	**12**	12	12		12	**12**
Elementary - Principal	Average Salary	**$79,294**	$88,022	$72,439	$81,229	$93,237	**$83,732**
	Number Employed	**4**	10	4	1	5	**5**
	Contract Length	**12**	12	12	12	12	**12**
Other Type Schools - Principal	Average Salary	**$72,026**		$74,326	$67,286	$104,582	**$82,065**
	Number Employed	**2**		2	1	1	**1**
	Contract Length	**12**		12	12	12	**12**
High School - Assistant Principal	Average Salary	**$76,491**	$81,479	$62,860	$65,346	$75,082	**$71,192**
	Number Employed	**5**	11	5	1	2	**5**
	Contract Length	**11**	11	12	12	11.5	**12**
Middle/Junior High - Assistant Principal	Average Salary		$82,092	$60,506	$62,044	$ 70,335.50	**$68,744**
	Number Employed		4	1	1	2	**2**
	Contract Length		12	12	10	12	**12**
Elementary - Assistant Principal	Average Salary	**$74,763**	$80,849	$59,928	$63,286	$ 74,791.00	**$69,714**
	Number Employed	**4**	3	4	1	3	**3**
	Contract Length	**12**	11	12	12	12	**12**
Other Type Schools - Assistant Principal	Average Salary			$61,256			**$61,256**
	Number Employed			1			**1**
	Contract Length			12			**12**

Source: FL Department of Education, 2022.

As shown, WCSD principal salaries are consistently below the peer averages and assistant principals are above the per averages.

Exhibit 22
Trades Worker's Salaries and Counts
FY 2020-21

School District		Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Average w/o WCSD
Electrician	Average Salary		$37,015	$57,487			**$47,251**
	Number Employed		1	2			**2**
	Contract Length		12	12			**12**
Air Conditioning Technician & Boiler Mechanic	Average Salary			$45,228			**$45,228**
	Number Employed			3			**3**
	Contract Length			12			**12**
Mechanic	Average Salary	**$40,848**	$43,418	$37,148	$34,091	$41,614	**$39,068**
	Number Employed	**4**	6	6	2	5	**5**
	Contract Length	**12**	12	12	12	12	**12**
Carpenter	Average Salary						**N/A**
	Number Employed						**N/A**
	Contract Length						**N/A**
Custodian/Groundskeeper	Average Salary	**$26,981**	$29,782	$20,872	$24,625		**$25,093**
	Number Employed	**47**	61	48	16		**42**
	Contract Length	**12**	12	11	11		**11**

Source: FL Department of Education, 2022.

As shown below, WCSD's teacher salaries are below the peer average and WCSD's teachers have fewer years of experience than any of the peers.

Exhibit 23
Average Teacher Salary and Years of Experience
FY 2020-21

School District	Average Teacher Salary	Avg Years of Experience
Wakulla CSD	**$45,649**	**6.8**
Columbia CSD	$46,360	11.2
Jackson CSD	$45,068	12.2
Liberty CSD	$44,436	10.5
Suwannee CSD	$52,870	9.9
Average w/o WCSD	**$47,458**	**10.9**

Source: FL Department of Education, 2022.

Exhibit 24 focuses on WCSD's total staffing trends over the last five years. As shown, the student to staff ratios have shifted by category while total student to staff ratios remained unchanged.

Exhibit 24
WCSD Staffing Trends
FY 2017-18 through FY 2021-22

Wakulla County School District	2021-22	2020-21	2019-20	2018-19	2017-18	Change	% Change
Number of Students	**5,061**	**4,963**	**5,090**	**5,059**	**5,190**	**-129**	**-2.5%**
Administrators							
Officials, Administrators and Managers-Instructional	**15**	16	13	16	15	**0**	0.0%
Officials, Administrators, Managers - Total	**15**	**16**	**13**	**16**	**15**	**0**	**0.0%**
Consultants/ Supervisors of Instruction	**1**	1	1	0	0	**1**	100.0%
Principals	**9**	9	10	9	9	**0**	0.0%
Assistant Principals	**12**	9	11	10	11	**1**	8.3%
Community Education Coordinators	**1**	1	0	0	0	**1**	0.0%
Total Administrators	**38**	**36**	**35**	**35**	**35**	**3**	**7.9%**
Student to Administrator Ratio	**133.2**	**137.9**	**145.4**	**144.5**	**148.3**	**-15**	**-11.3%**
Teachers							
Elementary Teachers (PK-6)	**123**	121	114	119	122	**1**	0.8%
Secondary Teachers (7-12)	**137**	138	139	146	137	**0**	0.0%
Exceptional Student Ed Teachers	**61**	57	57	68	57	**4**	6.6%
Other Teachers	**4**	1	1	2	1	**3**	75.0%
Total Teachers	**325**	**317**	**311**	**335**	**317**	**8**	**2.5%**
Student to Teacher Ratio	**15.6**	**15.7**	**16.4**	**15.1**	**16.4**	**-0.8**	**-5.1%**
Professional Staff							
Guidance Counselors	**2**	2	2	2	12	**-10**	-500.0%
Social Workers	**4**	3	3	2	1	**3**	0.0%
School Psychologists			0	0	0	**0**	0.0%
Librarians /Audio-Visual Workers	**6**	7	7	8	8	**-2**	0.0%
Other Professional Staff - Non-Administrative							
Instructional	**23**	25	24	24	14	**9**	39.1%
Non-Instructional	**5**	6	6	7	9	**-4**	-80.0%
Total Professional Staff	**40**	**43**	**42**	**43**	**44**	**-4**	**-10.0%**
Student to Professional Staff Ratio	**126.5**	**115.4**	**121.2**	**117.7**	**118.0**	**8.6**	**6.8%**
Support Staff							
Para-professionals	**86**	86	89	85	87	**-1**	-1.2%
Technicians	**7**	6	5	5	5	**2**	0.0%
Administrative Support Workers	**54**	54	51	52	53	**1**	1.9%
Service Workers	**98**	101	105	122	120	**-22**	-22.4%
Skilled Crafts Workers	**4**	4	4	5	4	**0**	0.0%
Laborers, Unskilled	**0**	0	0	0	0	**0**	0.0%
Total Support Staff	**249**	**251**	**254**	**269**	**269**	**-20**	**-8.0%**
Student to Support Staff Ratio	**20.3**	**19.8**	**20.0**	**18.8**	**19.3**	**1.0**	**5.1%**
Total Full-Time Staff	**652**	**647**	**642**	**682**	**665**	**-13**	**-2.0%**
Student to Total Full-Time Staff Ratio	**7.8**	**7.7**	**7.9**	**7.4**	**7.8**	**0.0**	**0.0%**

Source: FL Department of Education, 2022.

Exhibit 25 compares WCSD's total staffing to that of its peers. In comparison to its peers, WCSD's student to staff ratios vary by category and in total are higher than the peer averages, indicating that WCSD has fewer staff per student than its peers.

Exhibit 25
Staffing Peer Comparison
FY 2021-22

District/ Category	Wakulla CSD	Columbia CSD	Jackson CSD	Liberty CSD	Suwannee CSD	Peer Average w/o WCSD
Student FTE Count	5,061	9,805	6,033	1,302	5,708	7,919
Administrators						
Officials, Administrators and Managers-Instructional	15	21	13	7	17	17
Officials, Administrators, Managers - Total	**15**	**21**	**13**	**7**	**17**	**17**
Consultants/ Supervisors of Instruction	1	7	5	1	9	6
Principals	9	15	14	3	8	15
Assistant Principals	12	18	11	3	7	15
Education Coordinators	1	1		0	12	1
Total Administrators	38	62	43	14	53	53
Student to Administrator Ratio	133.2	158.1	140.3	93.0	107.7	149.2
Teachers						
Elementary Teachers (PK-6)	123	278	182	42	161	230
Secondary Teachers (7-12)	137	236	171	34	141	204
Exceptional Student Ed. Teachers	61	81	61	15	32	71
Other Teachers	4	11	33	9	7	22
Total Teachers	325	606	447	100	341	527
Student to Teacher Ratio	15.6	16.2	13.5	13.0	16.7	14.8
Professional Staff						
Guidance Counselors	2	21	20	3	15	21
Social Workers	4	8		0		8
School Psychologists			1	0	2	1
Librarians /Audio-Visual Workers	6	11	9	0	8	10
Other Professional Staff - Non-Administrative						
Instructional	23	66	22	12	10	44
Non-Instructional	5	35	9	11	19	22
Total Professional Staff	40	141	61	26	54	101
Student to Professional Ratio	126.5	69.5	98.9	50.1	105.7	84.2
Support Staff						
Paraprofessionals	86	206	181	27	109	194
Technicians	7	4	4		6	4
Administrative Support Workers	54	92	70	15	56	81
Service Workers	98	221	126	32	136	174
Skilled Crafts Workers	4	9	15	1	7	12
Laborers, Unskilled		19	17	3	13	18
Total Support Staff	249	551	413	78	327	482
Student to Support Staff Ratio	20.3	17.8	14.6	16.7	17.5	16.2
Total Full-Time Staff	652	1,360	964	218	775	1,162
Student to Total Full-Time Staff Ratio	7.8	7.2	6.3	6.0	7.4	6.7

Source: FL Department of Education, 2022.

CHAPTER 1:
PROGRAM ECONOMY, EFFICIENCY,
AND EFFECTIVENESS

1.0 PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

Chapter 1 presents audit findings related to the economy, efficiency, and effectiveness of the program areas under review. As part of field work, Ressel & Associates examined the District's internal monitoring structure including management reporting and the results of internal and external audits and operational performance reviews. In addition, Ressel & Associates evaluated program performance and costs and thoroughly researched the strengths and weaknesses associated with past projects of comparable size and complexity.

The specific audit evaluation tasks are provided below:

1.1   ***Management Reports*** - *Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;*

1.2   ***Performance Evaluation Criteria*** - *Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;*

1.3   ***Findings and Recommendations*** - *Review findings and recommendations included in any relevant internal or external reports on program performance and cost;*

1.4   ***Reasonable and Timely Action*** - *Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.;*

1.5   ***Program Performance*** - *Evaluate program performance and cost based on reasonable measures, including best practices;*

1.6   ***Case Studies of Past Projects*** - *Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and*

1.7   ***Competitive Procurement*** - *Determine whether the District has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.*

NOTE: Audit Evaluation Tasks 1.1-1.5 will be addressed district wide and in each of the program areas under review, whereas 1.6 and 1.7 are addressed as a separate subchapter as shown below.

Finding on program economy, efficiency, and effectiveness: Partially Meets. Overall, the Ressel team found that program-specific reports provide accurate and appropriate detail for the Board and general public for informational purposes, but are inadequate to monitor program performance and cost in most instances. Performance evaluation criteria are regularly tracked in the academic areas, but not in the program areas under review. WCSD has responded in a timely manner to external audits and assessments; additional documentation to sustain the changes is needed. WCSD's overall performance is generally effective and efforts are

underway to build the General Fund balance. Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective. In the area of competitive procurement, there are Board Policies for purchasing, but there is no purchasing procedures manual. The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements. The CFO is also the primary source of control over the issuance of debt and debt service; WCSD has a successful history of managing debt.

Findings by Research Subtask:

- Subtask *1.1 Management Reports – Partially Meets – Overall the Ressel team found that program-specific reports provide accurate and appropriate detail for the Board and general public for informational purposes, but are inadequate to monitor program performance and cost in most instances.*
- Subtask 1.2 *Performance Evaluation Criteria – Partially Meets – The Strategic Plan contains performance evaluation criteria for instruction and WCSD tracks instructional and energy management performance. Technology has a strategic plan; the goals are project specific rather than performance based.*
- Subtask 1.3 *Findings and Recommendations – Meets – WCSD provided copies of external reports as requested.*
- Subtask 1.4 *Reasonable and Timely Action –Partially Meets – WCSD has responded in a timely manner to external audits and assessments; additional documentation to sustain the changes is needed.*
- Subtask 1.5 *Program Performance – Partially Meets – Overall District performance is effective overall, with efforts underway to grow the General Fund, fund balance. The program areas under review are performing effectively, but there are few measures track and monitor performance and trends.*
- Subtask 1.6 *Case Studies of Past Projects – Meets – Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective*
- Subtask 1.7 *Competitive Procurement – Partially Meets – There are Board Policies for purchasing but there is no purchasing procedures manual. The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements.*

In this chapter, program economy, efficiency, and effectiveness for the Wakulla County School District is presented in the following functional areas:

1.1   Districtwide Support for Areas Under Review
1.2   Facilities Planning, Use, and Construction
1.3   Safety and Security Improvements
1.4   Technology Implementation and Upgrades
1.5   Service Bonded Indebtedness
1.6   Case Studies of Past Projects
1.7   Competitive Procurement

1.1   DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

1.1.1   Management Reporting

OBSERVATION: An examination of Management Reports to the Board found that program-specific reports provide accurate and appropriate detail for the Board for informational purposes, but are inadequate to monitor program performance and cost.

To be discussed later in **Chapter 5**, the program areas under review present special reports and presentations to the Board regularly as required in State Statute, to support a request for additional funding, or permission to enter into a contract or lease, etc. These are available through BoardDocs on the District's website. Examples include the monthly financial reports and five-year facilities survey.

This review found the sample reports to be sufficiently detailed and accurate; however, most reports for the program areas under review did not contain specific performance-related data or information relating to the achievement or progress toward goals such as those found in the Strategic Plan.

A number of districts reviewed by Ressel & Associates over the years have established a rotating schedule of management reporting to the Board, whereby each of the major program areas present information relating to achievements since the last report, current challenges and opportunities, and plans for the long- and short-term that will benefit the District as a whole.

This process allows the Board an opportunity to better understand the role and importance of each program area, and how each program area contributes to the success of the overall educational system.

RECOMMENDATION:

Recommendation 1-1: Establish a rotating schedule for major programs, including the program area under review, to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.

OBSERVATION: Regular Financial Reports are provided to the Board in what the CFO calls a Strategic Format with data reported based on District Goals rather than a traditional Budget to Actual Format.

The report is a one-page document that provides summary-level data in a budget to actual format (**Exhibit 1-1**). The report provides ongoing analysis of the Unreserved Fund Balance at the very bottom, and under each Goal, the budget to actual expenditures is provided as are the revenue sources and collections to date.

Exhibit 1-1
Wakulla County School Board
Monthly Financial Report
As of May 31, 2022

Unweighted FTE

Original	Current
4,997.39	5,071.75

Weighted FTE

Original	Current
5,358.36	5,472.36

Carry-Forward Fund
Balances @ 7/1 (In $millions)

Fund	Unassign/As sign	Total
General	$ 5.60	$ 6.65
Cap Projs		1.65
Food Serv		0.25

Original Estimated Revenue (In $Thousands)

	Gen	Debt Serv	Cap Proj	Food Serv	Federal	SSDCC
Fed	$ 75					
Fed thru	$ 351			$ 2,475	$ 2,810	
State	$ 32,003	$ -	$ 2,278	$ 31		
Local	$ 7,529		$ 2,138	$ 79		$ 124
Other	$ 1,343			$ 20		

Current Estimated Revenue (In $Thousands)

	Gen	Debt Serv	Cap Proj	Food Serv	Federal	SSDCC
Fed	$ 75					
Fed thru	$ 351			$ 2,475	$ 9,987	
State	$ 32,003	$ -	$ 2,278	$ 31		
Local	$ 7,529		$ 2,483	$ 79		$ 124
Other	$ 1,343		$ 418	$ 20		

Notable Est. Revenue Sources
In ($Thousands)

	Original	Current
FEFP	$ 26,456	$ 26,655
Transportation	(1)	(1)
Instructional Materials	(1)	(1)
Best & Brightest	(1)	(1)
Local RLE/Disc. Tax	$ 7,238	$ 7,238
Local Capital Tax	$ 2,483	$ 2,483
National School Lunch	$ 2,475	$ 2,475
Class Size Reduction	$ 4,883	$ 4,844

(1)- currently included in the FEFP revenue 310.

Current Revenue Collected (In $Thousands)

	Gen	Debt Serv	Cap Proj	Food Serv	Federal	SSDCC
Fed	$ 68					
Fed thru	$ 185			$ 2,574	$ 2,461	
State	$ 29,063		$ 704	$ 36		
Local	$ 7,451		$ 2,427	$ 128		$ 121
Other	$ 1,024		$ 418			

GOAL I

	Budget	Exp/Enc	Remaining
Instructional Materials	$ 640,822	$ 527,345	113,477
SAI	1,118,133	1,051,736	66,397
AP/Industrial Certification	405,997	199,195	206,802
A+ Recognition	77,833	4,689	73,144
Reading Categorical	341,607	288,971	52,636

GOAL II

	Budget	Exp/Enc	Remaining
Teacher Training	$ 19,000	$ 19,000	-
Title II	223,306	159,743	63,563
Title I Inservice	161,602	161,602	(0)
	-		-

GOAL IV & V

	Budget	Exp/Enc	Remaining
FEFP Safe Schools	613,796	613,796	-
District Maintenance	557,161	522,353	34,809
District Transportation	410,000	370,527	39,473
District Personnel	32,000	21,601	10,399
Food Service-SODEXO	1,275,305	1,216,384	58,921

GOAL III

	Budget	Exp/Enc	Remaining
Title I Parent Involvement	$ 8,144	$ 5,629	2,515
Lottery Sch Improvement	54,628	9,861	44,767
Mental Health	340,331	273,159	67,172
COVID Sanitation Supplies	60,000	28,453	31,547

Unreserved Fund Balance Analysis

General Fund Cash Balance as of May 31, 2022	$ 8,185,408	$ 7,951,424	Prior 4-Yr Average Cash Balance as of May
% of Cash to Total Appropriations as of May 31, 2022	18.8%	18.8%	Prior 4-Yr Average % of Cash to Total Appropriations as of May

Source: WCSD Finance Office, July 2022.

Section 6A-1.008 Financial Statements of the Florida Administrative Code states:

> *At least monthly the superintendent of schools shall submit, for use and consideration of the school board, a financial statement in a form prescribed by the school board.*

While the financial statement provided to the Board is unconventional, the one-page report provides a snapshot of the District's financial position each month and contains sufficient detail to alert the Board to possible concerns. The CFO said the Board members often ask questions, and when members ask for additional detail, he provides the details.

1.1.2   Performance Evaluation Criteria

OBSERVATION: Performance evaluation criteria are regularly tracked in the academic areas, but not in the program areas under review.

The districtwide Strategic Plan contains education as well as operational goals, which will be discussed in **Chapter 4**. The Plan does not specifically provide a current basis by which program goals and objectives can be evaluated in the program areas under review.

Effective school districts continuously assess program performance—many through the use of key performance indicators (KPIs).

One important role of a School Board, as emphasized in law and best practice, is to review compliance with State laws and School Board policies. Although trust and a positive relationship between the Administration and Board is critically important, it is the responsibility of the School Board of Wakulla County to keep the public and themselves informed so that decisions are made in the best interest of the children and citizens of the community.

The current state of affairs regarding evaluation criteria is undesirable and caused by several factors:

- the absence of measurable criteria;
- the lack of Board emphasis on performance in the program areas under review; and
- no requirements for program-level performance evaluation.

Consequently, the District has no knowledge of how the departments or functional areas are performing in the program areas under review.

RECOMMENDATION

Recommendation 1-2: Prepare management reports for the School Board based on specified performance-related criteria, as well as formal reports providing sufficient detail pertaining to emerging issues so the Board and general public has a mechanism for obtaining factual data about the programs and projects under review.

1.1.3   Findings and Recommendations

Over the last three years, the Auditor General has conducted six audits or reviews, five of which contain findings and recommendations for the improvement of districtwide operations for one or more of the areas under review. The Auditor General's Attestation Examination is not discussed here, as it relates to student counts which are not relevant to the program areas under review.

In addition, the District contracts for annual internal funds (student activity funds) audits. The Ressel team did not review the findings of those audits as student activity funds are also not relevant to the program areas under review.

Each of the relevant reports and findings shown in **Exhibit 1-2** are discussed below, and will be presented in the relevant program area under review as appropriate.

Exhibit 1-2
Auditor General Reports
Issued 2018 through 2022

Number	Title	Audit Period	Date Issued
2022-137	Wakulla County District School Board - Financial and Federal Single Audit	FYE 06/30/2021	03/04/2022
2022-047	Wakulla County District School Board - Operational Audit		11/05/2021
2021-129	Wakulla County District School Board - Financial and Federal Single Audit	FYE 06/30/2020	02/16/2021
2020-098	Wakulla County District School Board - Financial and Federal Single Audit	FYE 06/30/2019	01/16/2020
2020-070	Wakulla County District School Board - Florida Education Finance Program - Attestation Examination	FYE 06/30/2018	12/06/2019
2019-122	Wakulla County District School Board - Financial and Federal Single Audit	FYE 06/30/2018	02/13/2019
2019-051	Wakulla County District School Board - Operational Audit		11/16/2018

Source: Auditor General Website, June 2022.

Financial and Federal Single Audits

OBSERVATION: External Financial and Federal Single Audits performed by the Auditor General were generally unmodified indicating that the financial statements were materially correct as presented.

Exhibit 1-3 provides a summary of the Financial and Federal Single Audit results as performed by the Auditor General for the last three fiscal years.

Exhibit 1-3
Wakulla County School District
Financial and Federal Single Audit Results
FY 2019 through FY 2021

	FY 2020-21	FY 2019-20	FY 2018-19
Auditor General Report/ Independent Auditor	Auditor General	Auditor General	Auditor General
Type of Auditor's Report Issued – Financial Statements	Unmodified	Unmodified	Unmodified
Material Weaknesses –Financial Reporting	No	No	No
Significant Deficiency – Financial Reporting	None Reported	None Reported	Yes
Material Non-Compliance – Financial Statements	No	No	No
Material Weaknesses – Federal Awards	No	No	No
Significant Deficiency – Federal Awards	None Reported	None Reported	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified	Unmodified	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? (formerly Section 510(a) of OMB Circular A-133)?	No	No	No
Prior Year Audit Findings Corrected	N/A	Yes	N/A
Federal Awards Finding No. 2018-001: Three employees had full update access privileges to information technology (IT) applications or components that allowed them to perform functions incompatible or inconsistent with their assigned job responsibilities.	**Explanation**: [The Auditor General] found that three employees, including the Chief Financial Officer, Finance Assistant, and Fiscal Secretary – Payroll, had full update access privileges to the Finance and Human Resources applications in Skyward that allowed them to perform functions incompatible or inconsistent with their assigned job responsibilities. For example, with these privileges, employees could create or edit vendor and/or employee information and process payment transactions.		

Source: WCSD's Audited Financial Reports for Fiscal Years 2021,2020 and 2019.

OBSERVATION: Operational Audits performed by the Auditor General in 2019 and 2022 contained findings relating to the program areas under review.

The Auditor General's 2019 Operational Audit identified the following findings relating to the program areas under review,

> *Finding 2: District controls over legal services could be enhanced.*
> *Explanation: during the 2017-18 fiscal year, the Chief Financial Officer documented verification that the legal services were received and approved payments totaling $21,042 to the law firm. However, although we requested, District records, such as a contract document, purchase order, or other documentation that defined the services to be performed and the basis for payment were not provided.*

> *Finding 3: Some unnecessary information technology (IT) user access privileges existed that increased the risk that unauthorized disclosure of the sensitive personal information of students may occur.*

> *Explanation: 141 of the 207 employees with access privileges to former student information and 610 of the 677 employees with access privileges to current student information did not need such access.*

> **Finding 4:** *The District had not established a comprehensive security awareness training program, increasing the risk that District data and IT resources may be compromised.*

The Auditor General's 2022 Operational Audit identified the following findings relating to the program area under review;

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

> **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:** *As similarly noted in our report No. 2019-051, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information to occur.*
>> *Explanation: As part of our audit, we requested records to evaluate whether the 80 employees had a demonstrated need for their access and found that 29 employees, including principals and assistant principals, did not require continuous access to perform their duties. In response to our inquiries, District personnel indicated that, during the 2020-21 fiscal year, the periodic evaluation procedures were not performed due to employee turnover and scheduling issues. Subsequent to our inquiry, in August 2021 the District evaluated the IT user access privileges of the 29 employees and removed the unnecessary access privileges for 25 of the employees and continued the access privileges for the other 4 because the privileges were determined necessary for the performance of their duties.*

1.1.4   Reasonable and Timely Action

OBSERVATION: WCSD took timely action to address findings contained in the Operational Audits performed by the Auditor General in 2019 and 2022; however, certain findings were repeated. Although Leadership implemented procedural controls and system safeguards designed to prevent the action from recurring, not all of the processes are documented.

The deficiency identified in the FY 2019 financial audit related to access to systems that the auditor and District attributed to the conversion to Skyward in the prior year. During the conversion to the new system, access privileges were given to individuals without considering the need for separation of duty controls that would prevent abuses by an individual with full access capabilities. WCSD immediately addressed the issue by changing the accesses for those identified in Human Resources and Finance.

Another deficiency repeated in two AG Operational Audits dealt with employees having access to student data that the identified employees did not need to do their job. Following the first

audit, the number of individuals with access was significantly reduced. The subsequent audit looked at the accesses of the remaining group of employees and recommended further reductions in the number of employees needing that access.

In response, the Information Services Department that is responsible for controlling the accesses developed profiles by employee classification indicating what accesses are required by each position in order to perform their assigned job. With only few exceptions, the Department grants accesses to employees based on the profile for that position. The leadership team reviews profiles annually, and if the group determines that changes are warranted for a classification or individual, the Department changes the profile and the accesses for all employees in that classification.

During interviews, the Director said that a second review of profiles was done this year by special request. As noted in all three of the audits, ensuring that employees have only the accesses needed is critical in terms of mitigating the risk of abuse, intentional or accidental release of student information that is confidential by law.

The Information Technology: Policies and Procedures updated in September 2021 emphasizes the employee's responsibility for protecting student information and explains the process by which employees are given access privileges. This document does not outline the processes and procedures used by Information Services or the District leadership in reviewing profiles and processing changes to individual accesses as job duties change. Further, the Ressel team found no reference in the manual requiring department heads or principals to immediately notify the Department when employee roles and responsibilities change and specific access privileges need to be revoked.

RECOMMENDATION

Recommendation 1-3: Document the processes and procedures relating to the annual review of employee profiles and user accesses, and ensure that department heads and principals are aware of the need to immediately notify the Department when an employee's access privileges need to change or be revoked.

1.1.5   Program Performance

OBSERVATION: WCSD is progressing toward the Government Finance Officers Association's (GFOA) unassigned fund balance goal of two months of operating expenditures; however, Board Policy regarding WCSD's fund balance goal is outdated and does not reflect the current direction of the Board in building the unrestricted fund balance.

WCSD's unassigned fund balance, which serves as a useful measure of a government's net resources available for discretionary use, totaled $4,842,797 at the end of FY 2021, or 11.74 percent of General Fund expenditures.

GFOA issued the following statement [emphasis added]:

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period. In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed. … GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Exhibit 1-4 shows WCSD's progress in building the unrestricted fund balance over the last six years. As shown, the District's total General Fund revenues and expenditures have each increased by under 7 percent, while the unrestricted fund balance has increased by 86.7 percent.

Exhibit 1-4
WCSD Fund Balance Analysis
FY 2015-16 through FY 2020-21

Fiscal Year End	General Fund Revenues	General Fund Expenditures	Unassigned Fund Balance	Unassigned Fund Balance as Percent of General Fund		Total Assigned & Unassigned Fund Balance	Total Fund Balance as Percent of General Fund	
				Revenues	Expenditures		Revenues	Expenditures
2015-16	$37,960,080	$38,745,080	$2,593,885	6.83%	6.69%	$3,792,608	10.0%	9.8%
2016-17	$38,171,024	$37,469,609	$3,636,839	9.53%	9.71%	$5,274,729	13.8%	14.1%
2017-18	$38,277,735	$39,817,554	$3,322,987	8.68%	8.35%	$4,728,574	12.4%	11.9%
2018-19	$39,136,184	$39,834,497	$3,432,957	8.77%	8.62%	$5,079,911	13.0%	12.8%
2019-20	$39,460,658	$39,802,703	$4,219,375	10.69%	10.60%	$6,174,500	15.6%	15.5%
2020-21	$40,556,380	$41,254,955	$4,842,797	11.94%	11.74%	$6,650,754	16.4%	16.1%
Change	**6.84%**	**6.48%**	**86.70%**	**74.75%**	**75.34%**	**75.36%**	**64.13%**	**64.69%**

Source: Compiled by Ressel & Associates from FY 2016 through FY 2021 Annual Finance Reports.

WCSD's financial statements provide a calculation of the unrestricted fund balance based on a percent of General Fund expenditures, however School Board Policy 7.10, last revised in 2005, states: "The budget shall provide for an unreserved fund balance of at least 5 percent of the Florida Education Finance Program (FEFP) calculated by the Department of Education."

FLDOE uses the FEFP calculations to distribute funds to Florida school districts based on student counts. The amount of State funding is the difference between the total calculated funding less the required local effort. The policy does not elaborate on how the 5 percent is derived from the total FEFP calculations.

In contrast, the FY 2021 Audited Financial Statements (AFRs) released in February 2022, states, "Through fiscal prudence, the District attempts to maintain an unassigned plus assigned fund balance of at least 8 percent of General Fund revenues for any given fiscal year." This statement changed to 8 percent in the FY 2018 Audited Financial Statement; prior statements referred to a 5 percent goal. In separate sections of the AFRs the narrative calculates the percentage based on total revenues while another section refers to total expenditures.

GFOA gives no preference to using total General Fund Revenues or total General Fund Expenditures. Policy should, however, be based on clear criteria that can be easily found in the AFR and calculated by an interested party. Referencing the FEFP does not allow for clear calculation.

In addition, achieving the ultimate goal of two-month's operating expenditures in unassigned fund balance will take time. Establishing annual milestones that reflect that intent can be a useful tool in continuing to build the fund balance and help taxpayers better understand the reasoning behind this endeavor.

RECOMMENDATION

Recommendation 1-4: Revise Board Policy to reflect the current direction of the Board in building the unassigned fund balance to GFOA-recommended levels based on clear and easily obtained data.

1.2   *FACILITIES PLANNING, USE, AND CONSTRUCTION*

1.2.1   *Management Reporting*

OBSERVATION: The Chief of Facilities and Maintenance does not regularly prepare but receives some management reports to monitor program performance and cost.

Multiple types of reports exist in the Facilities and Maintenance Department, but the Chief reported that he does not prepare any management reports. The Department submitted the state reports required by FLDOE. These reports include the Five-Year Facilities Workplan, Educational Plant Survey, and the Florida Inventory of School Houses (FISH) reports. The Chief said that these reports are available, but the Department does not regularly use them. The District initially provided the expired 2011 Educational Plant Survey in response to the initial data request for the audit. At the Ressel team's request, the Chief later located the current Educational Plant Survey.

The 2021-22 WCSD Facilities Work Plan cites the following $13.7 million in major renovations, remodeling, and additions of capital outlay projects that do not add capacity to schools. The Chief does not prepare management reports to update the Board on the status of these projects.

Exhibit 1-5 provides the highlights from the work plan.

Exhibit 1-5
WCSD Facilities Work Plan (Excerpt)
2021-2022

Project	Estimated Total Cost
Districtwide repair, renovation, and remodeling	$391,358
Charter School Capital Outlay	$567,790
Renovate school, replace HVAC – Shadeville Elementary	$3,221,441
Replacement of HVAC equipment districtwide	$1,461,767
Bleacher Replacement – Riversprings Middle	$164,246
Triumph – New bus garage and existing bus to Vo-Tech	$2,008,149
School & Security grant	$75,837
Replace HVAC entire school – Medart Elementary	$2,049,863
Districtwide Flooring	$400,000
Repaving Parking/PE Courts – Riversprings Middle	$100,000
PA System – Stadium – Wakulla Senior High	$50,000
Installation of Synthetic Turf – Wakulla Senior High	$936,674
Replace HVAC entire school – Riversprings Middle	$2,227,172
Total for Projects	**$13,654,297**

Source: WCSD Work Plan, 2021-22.

The Chief receives inspection reports such as for fire and safety, fire extinguishers, fire alarm, fire sprinklers, and smoke detectors. These reports assist the Chief to monitor the program activities within the Facilities and Maintenance Department, but the reports do not serve as a guide for management related to cost.

The Chief reported that he uses the consultant assessment reports that the District has requested for HVAC and roofing as management reports. These reports identify the cost options regarding those systems. At the time of the review, the District had completed the HVAC studies, and the District's contractor was still assessing the roofs, as the final reports were not yet complete and available to the Ressel team.

The best practice is to regularly communicate to leadership and the Board ahead of the problems. Without regular management reports, the Superintendent and the Board do not have a regular method to know the status of the Facilities and Maintenance program, and for the Department to regularly inform the leadership and the Board about future issues.

Effective organizations require management reports with operational and financial information, including relevant key performance indicators, for the Facilities and Maintenance function so the Department can inform decision makers. For example, many school districts prepare a monthly update regarding progress on projects, and the details regarding efforts to reduce deferred maintenance needs and suggestions for addressing those issues in the short and long term.

RECOMMENDATION

Recommendation 1-5: Prepare regular management reports for leadership and the School Board for the Facilities and Maintenance Department.

1.2.2   Performance Evaluation Criteria

OBSERVATION: The only formal performance measure tracked by the Facilities and Maintenance Department is energy costs. Energy management reports measure performance, but the comparison point is a measure of energy spending from 10 years ago when the program began.

In January 2012, the District contracted with a vendor for an energy savings contract who established that the baseline cost was the utility bills from 2012. **Exhibit 1-6** provides the highlights from the energy savings contract.

Exhibit 1-6
Energy Savings Contract
January 2012

Contract Section	Contract Section Summary
Contract Term and Continuation	January 2012 – January 2016; once the District paid the fees, the contract shall continue with no additional fees so long as the District continues to substantially implement the Program.
Cost	Program: $696,000 ($14,500 per month for 48 months). Software: $6,650 per year for the first three years and $2,593 per year thereafter.
Purpose	Energy conservation program with focus on changing human behavior to help school districts reduce their consumption of energy and water without any equipment upgrades.
Goals	Energy conservation program that is focused on organizational and behavioral change with the following goals: • Save dollars that the District can reinvest in the people it serves • Preserve a quality learning environment for the District's children • Conserve energy for a positive impact on the environment • Increase awareness to empower energy users to be energy savers.
Energy Specialist Position and Role	Program requires an energy specialist who can make conservation a priority while positively engaging people to conserve energy. The energy specialist is expected to spend a majority of time out in the District facilities to drive energy savings.
Energy accounting software	The District will account for energy consumption using the EnergyCap® energy accounting software program.
Access and Authority	The energy specialist needs to have access to the District's systems controls, including the energy management systems ("EMS"), and the authority (in communication and coordination with other District personnel) to: (1) program the EMS including changes in the temperature settings and run times of EMS controlled equipment (e.g., HVAC, water, heating and lighting systems), and (2) change settings and run times for each facility's equipment and systems (e.g., lighting, sewer and water systems, time clocks and thermostats) that are not controlled by the EMS.
Savings Determination	Energy savings are determined by comparing measured use before and after the start of Program implementation, after making appropriate adjustments for changes in conditions that are independent of the Program.
Baseline Period	Use the Software to establish a baseline period consisting of 12 consecutive months that precede the Start Date ("Base Year").

Source: Energy Savings Contract, January 2012.

The job goal for the Energy Specialist says:

> *To establish accountability for energy consumption at every level in the district, and to develop and monitor the district's energy management program under Board-approved Policy and Guidelines, for the purpose of reducing utility consumption.*

The Energy Specialist records the monthly utility costs into EnergyCap. EnergyCap produces an executive summary of the cumulative cost savings from 2012 to 2022. The Energy Specialist provides a report of the savings to the Chief, the CFO, to the Superintendent and occasionally to the Board. It is unclear if or how the leaders use these reports in the District.

Exhibit 1-7 provides the highlights from an EnergyCap report.

Exhibit 1-7
Energy Conservation Program Results
June 2022

Cost and Savings	Cumulative Cost Savings
Expected Cost	$17,393,055
Actual Cost	$12,296,127
Program Savings	$5,096,927
Percent Savings	29.3%

Source: EnergyCap Report 23 – Energy Conservation Program Results, June 2022.

The effect of not having valid performance evaluation criteria is that the information may not be as useful as possible. Because the reports identify the savings based on a comparison to the 2012 rates, they may not be as valid. According to the U.S. Bureau of Labor Statistics, prices for electricity are 24.85 percent higher in 2022 versus 2010 (a $24.85 difference in value).

The best practice is to monitor to reduce and control energy costs with a clear strategy to measure success using performance information and other reasonable criteria to assess program performance and regularly share the results.

RECOMMENDATION

Recommendation 1-6: Evaluate the energy performance evaluation criteria to identify opportunities to improve the communication messaging about Energy Management.

1.2.3 Findings and Recommendations and 1.2.4 Reasonable and Timely Action

OBSERVATION: The annual comprehensive fire and safety inspection reports include findings and recommendations that provide a roadmap to ensure each building is safe for students and staff.

The Department contracts with a vendor to conduct fire and safety inspections annually. The Department Secretary coordinates with the vendor and notifies the Principals regarding the date of the inspection.

The vendor conducts the inspections based on their prescribed criteria. The inspection reports include the Fire Code, rule ID for the section of the Fire Code (for example, 407.008.11(d)), priority, building, room, type, deficiency, times cited, correction period and inspection date. **Exhibit 1-8** includes the most recent inspections.

Exhibit 1-8
Fire and Safety Inspections
7/1/2020 – 6/30/2021

School	Deficiency
Wakulla Senior High	22 deficiencies, including 15 emergency lights that need to be repaired/replaced; 3 Exit signs need bulbs, and 1 each for: multi-plug cords must plug directly into wall receptacle; curtains must be labeled flame resistant from Manufacturer; fire alarm in trouble mode needs repair; mirror/glass must be safety glass or removed.
Wakulla Middle	7 Deficiencies, including 3 couch/chairs must be labeled flame resistant, and 1 each: Fire alarm in trouble mode needs repair; curtains must be labeled flame resistant from Manufacturer; Exhaust fan needs repair; Housekeeping is poor – room is cluttered and disorganized.
Medart Elementary	Fire alarm in trouble mode needs repair.
Wakulla Educational Center Pre-K	Fire alarm in trouble mode needs repair.
Riversprings Middle	No deficiencies noted.
Riversink Elementary	No deficiencies noted.
Crawfordville Elementary	No deficiencies noted.
Shadeville Elementary	No deficiencies noted.
Maintenance Building	CO2/Helium tank needs to be secured; equipment guard is missing/damaged – replace/repair.
Wakulla Superintendent's Building	Fire alarm in trouble mode needs repair; emergency light needs to be repaired/replaced.
Administration Building	Exit sign needs bulb.

Source: Fire and Safety Inspection Reports, 2020-2021.

The Department Secretary provides each Foreman with the inspection results for the Foreman's assigned campus. The Foreman then prepares a work order request for the Maintenance staff to correct the deficiencies and Maintenance makes the request a priority. Quickly acting on the issues is critical to maintaining a safe school environment.

The Chief does not direct the vendor. Having an independent process ensures the results are reliable. Requiring each campus solve the deficiencies results in a safe campus.

The Manual for Public School Facility Fire and Building Safety Inspections from the University of the State of New York, State Education Department Office of Facilities Planning provides multiple resources and best practices for implementing an effective fire and safety program.

1.2.5   Program Performance

OBSERVATION: There are no Facilities and Maintenance Department program performance and cost evaluations based on reasonable measures.

The District does not have a process, tools, strategies, or measures to evaluate the performance of the Facilities and Maintenance function. The Department has not established regular evaluations.

The method used by the Maintenance function is to respond to the work order requests as they arrive to the Maintenance work order system, or through phone calls, emails, or text messages. This is a reactive approach to managing facilities. The work order system has the capacity to capture costs, labeled as cash costs and labor costs, and performance, including the order aging report that measures the amount of time that the Maintenance team has not completed the work orders. However, the Department does not collect any of this performance and cost information.

The Department lacks a preventative maintenance schedule to follow for all the buildings and systems. The Maintenance staff rely on memory for what the Department usually replaces. Industry experts say that every dollar spent on preventative maintenance saves an average of nearly five dollars on break-fix expenses, or an average of 12 to 18 percent in the cost overall.

The impact of not evaluating cost and performance results in management having less data to make decisions. The best practice is to have regularly scheduled performance and cost evaluations to use data to make decisions about maintaining or shifting programs.

The Planning Guide for Maintaining School Facilities from the National Forum on Education Statistics and the Association of School Business Officials International states:

> *A good maintenance program is built on a foundation of preventive maintenance. It begins with an audit of the buildings, grounds, and equipment. Because the definition of what constitutes "proper maintenance" changes over the life of the equipment or building, knowing the age and condition of a facility or piece of equipment is a prerequisite for maintaining it properly.*

RECOMMENDATION:

Recommendation 1-7: Develop Facilities and Maintenance Department program performance components, including a preventative maintenance component.

1.3   *SAFETY AND SECURITY IMPROVEMENTS*

1.3.1   Management Reporting

OBSERVATION: The School Safety Specialist prepares the Florida Safe Schools Assessment Tool (FSSAT) report as the only Department management report, and School Safety uses it to monitor the program performance and cost.

The School Safety Specialist conducts the building assessments, coordinates with the Principals, compiles the results, and submits the FSSAT annually to the Florida Department of Education (FLDOE). The Facilities and Maintenance Department does not have any other management reports.

The FLDOE cites the following about the FSSAT:

> *The FSSAT is an online platform for enhanced risk assessment and domain awareness at the state, district and school levels — providing a broad array of security risk assessment, field reporting, data analytics and information-sharing capabilities for all school safety stakeholders, from state administrators to district security directors and school personnel responsible for the safety and security of students, staff and campus facilities. FSSAT is the primary physical site security assessment tool which is used by school officials at each school district and public school site in the state in conducting security assessments. The tool is designed to help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise, and addressed the following:*

> - *School emergency and crisis preparedness planning;*
> - *Security, crime, and violence prevention policies and procedures;*
> - *Physical security measures;*
> - *Professional development training needs;*
> - *An examination of support service roles in school safety, security, and emergency planning;*
> - *School security and school police staffing, operational practices, and related services;*
> - *School and community collaboration on school safety; and*
> - *A return on investment analysis of the recommended physical security controls."*

The FSSAT reports lists the identified safety needs. FLDOE considers the safety needs to provide funding for those needs. The School Safety Specialist coordinates with FLDOE regarding those needs. By compiling the results and identifying the needs, the District has the opportunity to solve its safety issues.

1.3.2   Performance Evaluation Criteria

OBSERVATION: The Safety Department does not periodically evaluate its Safety program using performance information and other reasonable criteria to assess program performance and cost.

The Department has not established regular evaluations. The School Safety Specialist said that their performance is based on keeping children safe. The School Safety Specialist said that the Department does not have performance evaluation criteria for the Safety Program.

There are no performance or cost data elements that the Department captures to be able to evaluate the Safety Program. Without some type of process to evaluate how the Safety Program is operating, the Department does not have a basis for evaluating performance.

A best practice is to establish key performance indicators (KPIs) to guide a determination of whether the Program is being successful. One Strategy is an industry resource tool, and its report, 27 Examples of Key Performance Indicators, says:

> *KPIs are the elements of your plan that express what you want to achieve by when. They are the quantifiable, outcome-based statements you'll use to measure if you're on track to meet your goals or objectives. Good plans use 5-7 KPIs to manage and track the progress of their plan. The anatomy of a structured KPI includes:*
>
> - *A Measure – Every KPI must have a measure. The best KPIs have more expressive measures.*
>
> - *A Target – Every KPI needs to have a target that matches your measure and the time period of your goal. These are generally a numeric value you're seeking to achieve.*
>
> - *A Data Source – Every KPI needs to have a clearly defined data source so there is no gray area in how each is being measured and tracked.*
>
> - *Reporting Frequency – Different KPIs may have different reporting needs, but a good rule to follow is to report on them at least monthly."*

RECOMMENDATION:

Recommendation 1-8: Develop performance criteria to periodically evaluate the Safety Program to assess program performance and cost.

1.3.3   Findings and Recommendations and 1.3.4 Reasonable and Timely Action

OBSERVATION: The Safety Department took reasonable and timely action to address the Auditor General's findings in program performance regarding School Safety policies and procedures.

The Auditor General released Finding Number 2021-001: *District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.*

The findings related to program performance as the audit report mentioned policies, procedures, and compliance. The audit report did not provide any other information.

In response to the audit report, the District released its Planned Corrective Action:

> *"In enhancing procedures to demonstrate compliance with school safety laws and documentation verification, the Wakulla County School District will do the following:*
>
> *1. For each month school is in session, the seven District schools and the one charter school will conduct the required active shooter and hostage situation and fire emergency drills. This will be documented by each school sending the correct emergency drill forms to the Risk Safety and Security Officer the day the drill was conducted.*

2. Documentation will be maintained indicating at least one SRO is present during school hours at each of the seven District schools by requiring SROs to sign in and out at each school site.

3. All SRO's, new and returning, will complete the required mental health crisis intervention training. Documentation of the training will be maintained by the District."

Promptly addressing Auditor General findings by developing and implementing solutions is an effective practice.

1.3.5   Program Performance

OBSERVATION: With the confidential FSSAT being the only report to identify program details, there are limited methods for the Ressel team to evaluate if the Safety Program is operating appropriately.

The School Safety Specialist said that he has a limited budget of $10,000. The FSSAT report provides the confidential details on the safety issues in the District. The costs to correct the safety issues are not part of the Department's budget.

As part of the audit, the Ressel team requested the accomplishments of the Safety Program, but the School Safety Specialist confirmed that there was no information available to provide to the Ressel team.

Reporting on the highlights and accomplishments of the Safety Program provides details on the Safety Program's performance. The Columbia County School District provides transparent communication about the Safety Program's efforts to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act. Columbia County reported the following performance:

- Monitored the requirements, dates and deliverables to ensure compliance.
- Coordinated with campuses to identify safety needs in the Florida Safe Schools Assessment Tool.
- Enacted emergency operations plans and threat assessment teams.
- Increased number of cameras, single points of entry, additional fencing, and access gates.
- Established Raptor visitor check-in system.
- Trained and drill monthly in fire, lockdown and active shooter drills.
- Provided the opportunity to use Mutual Link/RAVE emergency notification app.
- Provided information about the FortifyFL suspicious activity reporting app to instantly relay information to appropriate law enforcement agency and school officials.
- Created anonymous bullying reporting form.
- Provided youth mental health training to 6 trainers.
- Established Florida Mental Health Act (commonly known as the Baker Act) procedures to enable requests for mental health service for those who cannot or will not request help for themselves.
- Resolved issues identified from the Florida Department of Education Safe Schools Monitoring visit reports.

Establishing and monitoring the program performance ensures that the program is operating as intended and expected.

RECOMMENDATION:

Recommendation 1-9: Develop the accomplishments and highlights of the Safety Program to communicate the performance of the Safety Program.

1.4   *TECHNOLOGY IMPLEMENTATION AND UPGRADES*

1.4.1   *Management Reporting*

OBSERVATION: Management reports are provided to leadership and the Board on an as-needed basis; some presentations to the Board are made verbally and Board Members are made aware that additional information will be provided upon request. The reports provided are generally adequate to monitor program performance and costs at the project level.

The Ressel team found three types of reports and updates provided to the Board that provide updates and general information relating to program performance and costs:

- project specific updates;
- project specific requests; and
- procedural updates.

The primary reports providing performance-related data relate to the Strategic Plan. The Technology Strategic Plan provides a list of projects that the Department will be undertaking in coming years. As the projects are completed, the information is provided to the Board generally as part of the Districtwide planning update process, and periodically by Technology as needed. The projected costs are not a part of the Technology Strategic Plan, but are incorporated into the annual budget either as operating or capital expenditure items. If cost overruns are experienced, the Director said he works with leadership to determine if the project should be delayed or additional funds sought.

The Ressel team also found several Technology-related presentations on the Board agenda including a recent presentation regarding switches and the proposal to replace switches districtwide making use of e-Rate funding. The Director provided attachments and presented the genesis of the proposal and answered questions. The proposal provided detailed cost estimates and the proposed source of revenues to pay for those costs.

Finally, Information Services regularly updates the Technology procedures and presents the proposed changes to the Board for approval. The Director highlighted the changes in the document so the Board could quickly see the new language. Bringing these changes to the Board

gives members an opportunity to see and understand the challenges facing the Department, particularly in terms of the increased use of remote learning devices.

1.4.2   Performance Evaluation Criteria

OBSERVATION: The WCSD District Technology Strategic Plan links back to the District's Strategic Plan Goals and Objectives and contains a Five-Year Tentative Outlook that lists the projects in each of the next five years, but lacks budget estimates, estimated completion times, and strategies that constitute performance evaluation criteria.

The Technology Strategic Plan states:

> *a. The District's Technology Strategic Plan*
> *The Technology Strategic Plan provides a needs assessment and long-term plan and identify funding sources for future implementations and improvement efforts as they relate to technology in Wakulla County Schools. The 2022-2027 Technology Strategic Plan aligns with the goals of the Wakulla County School District's overall strategic planning and professional development initiatives.*

> *b. Our Instructional Technology Vision*
> *Consistent with our core mission our vision is to continue to enhance and facilitate digital literacy in our community by using technology to enrich student learning, maintain Wakulla County Schools Technology infrastructure, information Systems, and fulfill FLDOE Reporting Requirements and provide instructional technology support for teachers and staff and aid in maintaining our Learning Management System. Additionally, we foresee more opportunities for students to be engaged with a technology rich environment that will serve students in not only fostering digital learning but also developing essential life skills.*

The Plan contains project lists for the next five years. The first two years of the plan are as follows:

> *2021-2022*
> - *Implementation of Multi-Factor Authentication*
> - *Continuing to bolster the district's 1-1 initiative including BYOD infrastructure*
> - *Deployment of new Battery Back-ups / Uninterrupted Power Supplies (UPS)*
> - *Ongoing Digital Learning and Digital Textbook Support for WCSB Apps (ClassLink)*
> - *Satisfaction of MIS state reporting requirements*
> - *Pilot the use of group policy or software for student safety and computer and browser security*
> - *Pilot use of Get Help across multiple sites*
> - *Continued implementation of Learning Management System*
> - *Bolster and deploy mobile student labs via laptop carts at various sites*
> - *Seek eRate funding for replacing switches.*
> - *Survey stakeholders for Technology Need and generate targeted area of focus.*

- *Complete MFA process and increase digital literacy for Microsoft 365, Skyward, and Focus*
- *Begin preparation for CTE Certification Support*
- *Summer Inventory Audit / Begin Technology Refresh Initiative*

2022-2023
- *Full implementation of Learning Management System*
- *Roll out Get Help Ticket System District wide*
- *Support Digital Learning and Video Curriculum Efforts*
- *Begin working toward 2:1 Device to Student ratio*
- *Finish Deployment of UPS / Begin installation of core infrastructure.*
- *Complete 2022-2023 Strategic Mid-Year Review*
- *Begin Piloting Windows 11 for Staff & Student Use.*
- *Provide support for ongoing projects and renovations.*
- *Support Teacher certifications and standalone carts for certification pathways*
- *Complete e-rate process for Switches, begin installation*
- *Summer Inventory Audit*

Some, but not all of the projects are discussed in the narrative following the project lists and one item contained a cost and timeline estimate:

> *In addition to current EOL[end of life] items Wakulla County Schools also maintains a 1-1 inventory of student devices for assignment to students including iPads and Laptop carts for elementary students and laptops as standard practice grades 9-12 with laptops available for check-out in grades 6-12. Of this inventory initial computers issued need refresh on an ongoing basis due to standard wear and tear. These computers are primarily two models (Lenovo 81 VS and HP Probook 445 G7) moving forward these devices should be replaced with a comparable student use computer. The Lenovo 81 VS were donated and total 1206 student devices while the HP Probook 445 G7 make up the bulk of the student laptop inventory district-wide at 2832 computers for carts and check-out. To replace the full set at original purchase price of $445 a device the value would be $1,260,240.00. We anticipate replacing this full set of computers in waves with completion of the set prior to the end of the 25-26 academic year with another replacement to begin in the following 5 years.*

.
When asked, the Director said that he and his team implement the Plan internally, and when it becomes apparent that something is not going to be completed on time or within budget, the Director brings the information with the Assistant Superintendent and Superintendent for further guidance.

The Director said that implementation of the plan is not the only measure of performance per se. Rather, he stated that ensuring that the systems are kept up and running and that instruction and testing capabilities remain available as needed is what he believes are how the Department's performance is measured.

RECOMMENDATION

Recommendation 1-10: Enhance the current Technology Strategic Plan to include clear and measurable strategies, cost estimates, revenue sources and timelines for implementation.

1.4.3   Findings and Recommendations and 1.4.4   Reasonable and Timely Action

Refer to the discussion and recommendation found under **Section 1.1.3** above.

1.4.5   Program Performance

OBSERVATION: WCSD's expenditures for Instruction Related and Administrative Technology Services have increased significantly since 2017-18, these additional expenditures are addressing the growing needs associated with the evolution of the educational service delivery system since the pandemic, and are in line with or slightly higher than most of its peers in terms of per pupil expenditures.

Based on interviews, the District has made significant strides to improve student and staff access to technology in response to the changing educational delivery systems in place since the pandemic began. When the Governor closed Florida schools in the Spring of 2020, WCSD was challenged to move toward an alternative way of doing business. FLDOE Order No. 2020-EO-07 stated that each district had to prepare a 2020-21 District Reopening Plan. The District developed the Wakulla Innovative Education Approach, which also triggered the need for additional resources to meet these new and growing needs. Excerpts from the Plan show that in addition to rolling out new devices and software applications, the Department was responsible for much of the student data monitoring and training functions [emphasis added].

> **Data Monitoring**
> *Wakulla County Schools is committed to enabling fluid change of modalities and offers our innovative learning modality, the Wakulla Innovative Educational Approach (WIEA) at each of our school sites as an option for students making adequate academic progress. Students in the innovative learning modality are progress monitored and their data is reviewed at each school of enrollment and at the district level in accordance with the District Reading Plan and decision tree on academic interventions for Mathematics deficiencies.*
>
> *Students who are not meeting grade progress benchmarks toward student progression in terms of progress monitoring data, attendance/participation, or achievement are placed on notice at the end of the most frequent regular progress monitoring period that they will be given a transition date to the traditional brick and mortar modality. This will be accompanied by parent notification in light of their individual lack of academic progress and the educational risks associated with an innovative modality.*
>
> *The office of Instructional Services in Coordination with the Truancy Prevention Program Manager will work to identify students that were deemed "Did Not Enter" (DNE), have exhibited poor or intermittent attendance, have experienced difficulty with*

the Wakulla Innovative Educational Approach, or have met other criteria for truancy during the current school year.

All DNE and at-risk students will be identified using previous year survey data and current school year attendance as well as current year vulnerabilities or red flags. These students, including those that are in vulnerable populations such as those in a disciplinary placement, foster care, or experiencing homelessness are all provided a continuum of supports. All students participating in the innovative modality are identified by a flag in our student data management system and enrollment is monitored by the school sites and district.

Innovative students are still required to attend and participate in instruction and coursework. Students transferring back to the brick-and-mortar modality are asked to contact the Instructional Services department to work with an assigned school administrator who will manage their transition back to Brick and Mortar. These school site administrators identify these students and maintain a truancy watchlist at each school site, which immediately assigns that student to a truancy advisor who will monitor and provide targeted intervention.

Professional Development

Professional development opportunities provided and planned to support teachers and leaders in implementing the Spring 2021 Education Plan include but are not limited to the following:
- *Professional Development Training day in Mid-January with focused trainings on data analytics and learning technologies including Freckle, Renaissance, and iReady digital learning tools.*
- *Microsoft Teams Video Streaming trainings and small group professional development for teacher teams weekly at all district schools on Microsoft solutions including Teams, OneNote, SharePoint, Class Notebook, OneDrive, and The Microsoft Office Suite.*
- *Data analytics training on the new learning management system (LMS) Canvas for administrators planned for February 2021.*
- *Ongoing professional development web-based course for all teachers on the basics of Learning Management Systems administered by the Coordinator of Informational Systems.*
- *Quizzes and Smart grader full functionality training open to all teachers in December 2021 in preparation for utilizing in the LMS for Spring 2021.*
- *Professional Development on understanding data flow and interpreting and analyzing data in the new LMS will be provided in an ongoing web-based format for both teachers and administrators. This PD is open enrollment and already has registered two-thirds of Wakulla County instructional personnel.*
- *Hands-on hardware and device training with Information Technology and Instructional Services at regular and ongoing device roll-outs during Spring 2021 for both students and instructors to include LMS compatibility with iOS, Windows, and Mobile Devices as well as applications*

- *Professional development through FDLRS through online and blended courses, beginning January 11th, includes Technology for Students Success: An Introduction*

As shown, the Department was a critical player in the overall implementation of this Plan.

Exhibit 1-9 provides a five-year trend analysis of WCSD's Instructional and Administrative Technology expenditures.

Exhibit 1-9
General Fund Expenditures
Instructional and Administrative Technology
2017-18 Actuals through 2021-22 Budgeted

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Instruction-Related Technology	$272,223	$265,295	$230,037	$285,924	$308,097	13.2%
Administrative Technology Services	$221,805	$211,429	$404,044	$423,937	$558,245	151.7%
TOTAL EXPENDITURES	**$494,028**	**$476,724**	**$634,081**	**$709,861**	**$866,342**	**75.4%**
Student FTE Count	**5,190**	**5,059**	**5,090**	**4,963**	**5,061**	**-2.5%**
Per Pupil Expenditures	**$95.19**	**$94.23**	**$124.57**	**$143.03**	**$171.18**	**79.8%**

Source: FL Department of Education, 2022.

Exhibit 1-10 compares WCSD's total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, WCSD's expenditures are on par with all but the Liberty CSD average.

Exhibit 1-10
Comparative General Fund Expenditures
Instructional and Administrative Technology FY 2020-21

EXPENDITURES	Wakulla	Columbia	Jackson	Liberty	Suwannee	Average w/o Wakulla
Instruction-Related Technology	$285,924	$899,884	$251,410	$385,545	$317,024	$463,466
Administrative Technology Services	$423,937	$505,735	$554,582	$219,011	$329,888	$402,304
TOTAL EXPENDITURES	**$709,861**	**$1,405,619**	**$805,992**	**$604,557**	**$646,912**	**$865,770**
Student FTE Count	**4,947**	**9,811**	**5,863**	**1,211**	**5,726**	**5652.8**
Per Pupil Expenditures	**$143.50**	**$143.27**	**$137.46**	**$499.22**	**$112.98**	**$306.10**

Source: FL Department of Education, 2022.

In addition to the General Fund expenditures, as Digital Technology funds from the State decreased, the District dedicated ESSER money to refresh devices.

There are continued needs. Some schools have no Wi-Fi in certain parts of the facility due to construction-related issues and the Director and his staff are working with the Principals to attempt to implement a workable solution.

Recently, the Technology team identified a concern relating to switches, called in Inspire Technology, developed a plan for funding the project with e-Rate money, and presented the proposal to leadership and the Board for approval. The switches are being installed this summer.

In all, the Ressel team found that Informational Services is performing effectively and efficiently in addressing the needs of students and staff.

1.5 SERVICE BONDED INDEBTEDNESS

1.5.1 Management Reporting

OBSERVATION: The Finance Office prepares and submits reports to the Board regarding long-term debt and debt service during budget hearings and when proposal for new debt is considered.

In December 2018, the Board considered two proposals for the lease-purchase of nine school buses, with the stated intent of the RFP being to procure the best financing arrangement for the purchase of nine school buses. The Board authorized a $900,000 note to be executed in 2019 with Prime Meridian Bank for the purchase of school buses. The note was issued under the provisions of s.1011.14, *Florida Statutes*, which allows the maturity of the one-year note to be extended annually for a period not to exceed four additional years.

At the December 2021 meeting, the Finance Department brought the third extension request to the Board for approval. The motion was approved to extend the current maturity of February 1, 2022, to February 1, 2023. The final extension possible under this contract would be through February 1, 2024.

WCSD entered into a similar agreement for ten school buses in August 2013 and over the subsequent five years, successfully retired the debt.

1.5.2 Performance Evaluation Criteria

Based on the single note payable, with a fixed financing rate, this subtask is not applicable.

1.5.3 Findings and Recommendations and 1.5.4 Reasonable and Timely Action

Not applicable

1.5.5 Program Performance

OBSERVATION: WCSD has a successful history of servicing and retiring debt, both in term of lease-purchase agreements and bonded indebtedness.

The District has also had a history of bonded indebtedness and lease purchase arrangements.

Over the years, WCSD has issued various bonds to finance capital outlay projects. The following is a description of the bonded debt issues found over the last ten years as described in the Audited Financial Reports:

State School Bonds

These bonds are issued by the SBE [State Board of Education] on behalf of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the SBE and the SBA.

District General Obligation Bonds

General Obligation Bonds, Series 1999, are authorized by a resolution adopted by the Board on April 9, 1999. The District's full faith and credit is pledged as security for these bonds.

Exhibit 1-11 provides a history of WCSD's debt since FY 2013. Of the ending balance shown in FY 2013 of $1.13 million, $605,000 is attributed to State School Bonds and $1.225 million to General Obligation Bonds.

Exhibit 1-11
Changes in Long-Term Liabilities
(Bonds and Installment Purchases)
FY 2013 through FY 2021

Fiscal Year	Type	Beginning Balance	Additions	Deductions	Ending Balance	Due in One Year
2013	Bonds Payable	$2,500,000		$670,000	$1,830,000	$700,000
2014	Bonds Payable	$1,830,000 ($605,000 State;$1.225 Gen Oblig)		$700,000	$1,130,000	$740,000
2014	Installment-Purchases Payable		$1,046,720	$216,488	$830,232	$201,290
2015	Bonds Payable	$1,130,000 ($505,000 State;$625,000 Gen Oblig)	$292,000	$1,055,000	$367,999	$104,000
2915	Installment-Purchases Payable	$830,232		$201,290	$628,942	$205,417
2016	Bonds Payable	$367.000 State		$104,000	$263,000	$105,000
2016	Installment-Purchases Payable	$628,942		$205,417	$423,526	$209,628
2017	Bonds Payable	$263,000 State		$105,000	$158,000	$115,000
2017	Installment-Purchases Payable	$423,526		$209,628	$213,898	$213,898
2018	Bonds Payable	$158,000 State		$115,000	$43,000	$31,000
2018	Installment-Purchases Payable	$213,898		$213,898		
2019	Bonds Payable	$43,000 State		$31,000	$12,000	$12,000
2019	Installment-Purchases Payable		$900,000	$180,000	$720,000	$180,000
2020	Bonds Payable	$12,000 State		$12,000		
2021	Installment-Purchases Payable	$720,000		$180,000	$540,000	$180,000

Source: Compiled by Ressel & Associates from Audited Financial Reports for FY 2013 through FY 2021.

In FY 2015, the Florida Department of Education issued Capital Outlay Refunding Bonds, Series 2014B, to refund callable portions of the District's State School Bonds, Series 2005B. The State Series 2014B bonds were issued to reduce the total debt service payments over the remaining 5 years by approximately $23,000 for the District. The FDOE issued Capital Outlay Refunding Bonds, Series 2014B, dated December 2, 2014, with an average interest rate of 5 percent, to refund callable portions of the District's State School Bonds, Series 2005B that mature on or after January 1, 2015, including District bonds totaling $315,000. The District's pro rata share of net proceeds totaling $292,000 (after deduction of $501.08 in issuance costs and underwriting fees plus an additional $6,562.50 of Series 2014B sinking fund moneys) were placed in an irrevocable trust to provide for future debt service payments on the Series 2014B. As a result, $315,000 of the Series 2005B bonds are considered to be in-substance deceased and the liability for these bonds has been removed from the government-wide financial statements.

As shown above, WCSD successfully retired both the State and General Obligation Bonds and the 2014 Lease-Purchase for school buses.

1.6   *CASE STUDIES OF PAST PROJECTS*

OBSERVATION: Case Studies of two projects indicate that the District is following competitive procurement policies. Construction oversight and management is effective, demonstrated when the District navigated the unexpected market cost shifts for labor and supplies in the first project. The second project is on schedule and has not exceeded its original budget, and it is in the final stages of completion.

1.6.1   *Case Study 1*

Construction of New Bus Garage

Project Description: The project was the construction of a new bus garage. The District selected the location because of the unused acreage the District owned, and its central location to the schools the Transportation Department serves. Having a centrally located bus garage as opposed to one on the extreme southern end of the county was beneficial. The project was affected by dramatic price increases, work shortages and project delays due to Hurricane Michael and Covid-19, which lead to a later completion date and it exceeded the budget.

Related to the project was moving the bus garage and renovating it to become a Career Technical Education (CTE) Center with two new vocational classrooms. Once the Wakulla County Commissioners approved the project, Triumph Gulf Coast, Inc. approved the District's grant application for all the components of the project.

The Florida Legislature established the Triumph Gulf Coast, Inc. "to provide a long-term source of funding for efforts of economic recovery and enhancement in the Gulf Coast region." Three-fourths of the funds from the State of Florida's economic damages settlement with BP related to the Deepwater Horizon disaster will go to Triumph. The funds are for the benefit of the eight Florida Panhandle coastal counties, including Wakulla. The Legislature allocated an amount to

be spent in each of the eight counties, with all funding decisions to be made by the Triumph Board.

The former Chief of Facilities and Maintenance was a Certified Building Inspector who closely managed the Architects, Engineers, and the Construction Manager. The Chief closely coordinated with the CFO and the Finance Department to implement the procurement elements of the project. The District selected the Architect (Engineer was included with the Architect) and the Construction Manager by submitting the RFQ to the two local newspapers, distributing the RFQ to a list of experienced contractors who the District had formerly worked with, evaluating the proposals, recommending a Contractor to the Board, and the Board approving the Evaluation Committee's recommendation. The District did not post the RFQ or the process to their website. The Evaluation Committee included the CFO, the Chief of Facilities and Maintenance and the Assistant Superintendent for Instruction.

The project began in September 2018, Hurricane Michael landed in October 2018, and the effects of Covid-19 impacted the project in 2020. The project's timeline shifted during those events. The District reported that by the time the Construction Manager received Subcontractors' estimates for labor and supplies in late 2019 and 2020, the costs for many major building components had significantly increased. The Purchasing and Procurement process and controls were in place, but the costs could not be controlled by the District. Due to the large difference in the costs, the CFO consulted with the Triumph Gulf Coast, Inc. Board to discuss the situation. Due to the volume of individual Subcontractor amounts that differed from the original amount that would require multiple change orders for the same reason, after discussion with Triumph, the CFO recommended to the Board to cancel the original contract with the Construction Manager and issue a new contract with the Construction Manager for the increased amount. The Board approved the new contract.

Project Start Date: September 10, 2018
Expected Final Project Completion Date: April 23, 2021
Actual Project Completion Date: April 23, 2021
Projected Original Project Cost: $2,282,350
Projected Revised Project Cost: $3,949,621
Final Actual Project Cost: $3,739,521
Original Project Cost Variance: $1,667,271
Final Project Cost Variance: $210,100
Location: 331 Arran Road Crawfordville, FL 32327
Land Size: 64.75 acres
Building/Addition Size: 5,768 sq. ft.
Construction Type: New Construction
Funding Source(s): Triumph Grant and General Fund

Lessons Learned: The District reported that it was incredibly hard to move from the old bus garage to the new one. Opening one and shutting down the other while still servicing students was a unique challenge. The District also reflected that some efficiencies could have resulted if the Construction Manager had been selected at the same time for both the new garage and the moving of the old garage as well as its renovation, since the projects were connected.

1.6.2 Case Study 2

HVAC/Automotive Building Renovation

Project Description: The project is the renovation of the old bus garage located on the grounds of Wakulla High School to create two new vocational classrooms that are projected to open in August 2022. The District's automotive program is currently off-campus. It is a challenge to transport students there and back. Moving the program on campus will make it more efficient to operate. The goal is for Wakulla High School students to remain on campus, thereby eliminating travel, increasing safety and encouraging student enrollment. In addition, adding an HVAC program to the District's successful CTE program will increase opportunities for the students. This facility will increase student capacity by 50 students which helps with the current growth trends in the District. The project is in the final completion stage. The building will be ready to receive students in August 2022. The renovation project is on schedule and has not exceeded its original budget, and it is in the final stages of completion.

This Case Study is linked to Case Study #1. Triumph Gulf Coast, Inc. provided grants to support programs that prepare students for future occupations and careers at K-20 institutions that have campuses in the disproportionately affected counties. Eligible programs include those that increase students' technology skills and knowledge; encourage industry certification, and other similar criteria. The District hired the Architect for both projects. The CFO conducted the same procurement process for the Construction Manager. The Chief of Facilities and Maintenance oversees the building process. The CFO and the Finance Department oversee all components of the grant, the budget, and the payments. The District had supply chain issues, it has taken longer than expected to get materials, and the project completion date is later than the District originally estimated. As of August 1, 2022, the project costs have exceeded the original cost of the project. The final cost of the project is unknown since it is not yet complete.

Project Start Date: March 1, 2020
Final Project Completion Date: The District notified the Ressel team that the Certificate of Occupancy was issued August 10, 2022.
Projected Project Cost: $1,341,387
Preliminary (as of 8/1/22) Actual Project Cost: $1,615,009
Final Actual Project Cost: Not yet determined.
Preliminary (as of 8/1/22) Project Cost Variance: $273,622
Final Project Cost Variance: Not yet determined.
Location: Behind Wakulla High School
Land Size: Approximately 5 Acres
Building/Addition Size: 5026 sq. ft.
Construction Type: Renovation
Funding Source(s): Triumph Grant

Lessons Learned: The District learned that conducting the project in stages was the best way to manage it. The old bus garage created a perfect opportunity to create classroom space for HVAC/Automotive classrooms by renovating the old building. The District had to retrofit the building to meet current Code.

1.7   *COMPETITIVE PROCUREMENT*

OBSERVATION: There are Board Policies for Purchasing but there is no purchasing procedures manual. The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over major procurements.

To control purchasing made with federal funds or relating to Technology, all purchases made with federal or grant funds are processed by a single individual in central office, and all technology related purchases are handled exclusively by Informational Services.

Board Policy 7.70: Purchasing and Bidding, last modified in January 2016, is the primary source of guidance relating to competitive procurement. The purchasing thresholds in policy include:

- All items where the item or group of items exceed fifty thousand ($50,000.00) shall be made on the basis of competitive sealed bids, except in emergencies as provided herein.
- Quotations shall be solicited for purchases under fifty thousand ($50,000.00) when practical and in the School Board's best interest.
- Purchases ranging from $5,000.00 to $14,999.99 require documented telephone quotations from two or more vendors
- Purchases ranging from $15,000.00 to $50,000.00 require written quotations from two or more vendors

The Superintendent can approve up to $50,000; while purchases over that amount must go to the Board for approval.
.
The use of cooperative purchasing, piggyback purchasing, and purchases through State contracts are alluded to in Policy as follows:

> *When the source of funding is either local or State funds, purchases authorized under State Board of Education rule 6A-1.012 shall be used in lieu of bids when it is to the advantage of the School Board. This includes purchases of commodities or contractual and current contracts of other public agencies at prices equal to or below the terms of the awarded contract. Also, purchases may be made from the Florida Division of Corrections without competitive bidding for items authorized by general or special law.*

Policy also states, but does not elaborate on:

> *When the funding source is Federal funds, the procurement practices in Section (7) will be applied in accordance with the Uniform Grants Guidance, Title 2, Code of Federal Regulations, Section 200.320.*

Three of the five pages in Policy deal with the process for bidding and the protest procedures. According to the CFO, the department heads or others that are required to competitively bid typically call him and he explains the process.

Based on a review of best practices many districts have procedures that illustrate the thresholds and simplify the requirements at each level as shown in **Exhibit 1-12.**

Exhibit 1-12
Sample of Competitive Procurement Thresholds

Micro Purchases Up to $75	Up to $3,000	$3,000 to $7,500	Over $7,500	Over $50,000	Single Source	Emergency
None Required	Encouraged to solicit one or more quotes	Must solicit two or more quotations	Competitive Sealed Bid or Proposal	Competitive Sealed Bid	Justification for Single Source	Such competition as is practicable under the circumstances
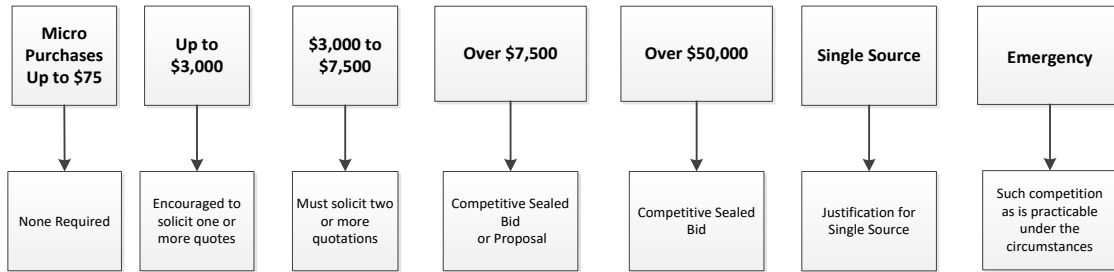
Source: Compiled by Ressel & Associates LLC. June 2022/

Reference to the policy or procedure subsection generally follow with detailed instructions for handling each type of purchase as well as the receiving, documentation, and accounts payable processes.

Reliance on each of the assigned campus and department level staff to read and digest the requirements contained in Board Policy is not reasonable or effective and leaves the District prone to unintended violations of policy.

RECOMMENDATION

Recommendation 1-11: Create administrative purchasing procedures that detail the specific thresholds and required processes at each level, as well as the processes to follow in Skyward, the documentation required to support each purchase, the receiving processes and the processes for requesting or authorizing payment of invoices.

OBSERVATION: PCards are used extensively and requisitions are not entered prior to the purchase being made. Rather, the CFO downloads the complete file from the bank each Monday and manually uploads all purchases made for the week with PCards into Skyward meaning the funds are encumbered within a maximum of seven days of the date of purchase.

Board Policy 7.70 Purchasing and Bidding, [underline]emphasis added[/underline] states:

> *Each purchase shall be based upon a purchase order <u>or approved procurement card transaction</u> originating from the principal or department head where the product is used except in extreme emergencies when the Director for Finance/Business may grant permission for such purchases. Each emergency purchase shall be followed immediately with an emergency purchase order. The purchase order must be signed by the Superintendent or his designee. Additionally, in accordance with the provisions of Section 287.057(23)(a), Florida Statures, any employee considering the procurement of contractual services or commodities shall review prices made available on the State's on-line procurement program. <u>In no case shall the purchase precede the date of the purchase order.</u>*

From June 28, 2021, to May 10, 2022, WCSD employees initiated 5,858 transactions using PCards for a net of $2.1 million in purchases. Truist Bank issues the Master Cards in the name of a specific employee.

Exhibit 1-13 shows that as of June 2022, WCSD had issued 76 PCards issued to 20 different schools or departments. Of those, 17 are Travel Cards that are assigned to campus and central office administrators, and can only be used for travel expenditures.

Exhibit 1-13
PCards Issued with Limits

Department or School	Number of Cards	Minimum Credit Limit	Maximum Credit Limit
Adult Education	2	$2,500	$5,000
Carl Perkins Grants	1	$50,000	$50,000
Crawfordville Elementary School	3	$1,000	$30,000
Exceptional Student Services	3	$1,000	$60,000
Facilities Department	20	$200	$65,000
Finance Accounts Payable	5	$750	$70,000
Human Resources Department	3	$2,500	$10,000
Instructional Services Department	5	$1,000	$50,000
Medart Elementary School	3	$1,000	$20,000
Riversink Elementary School	3	$2,000	$20,000
Riversprings Middle School	3	$1,000	$20,000
Shadeville Elementary School	3	$500	$30,000
Special Programs & Assessment	2	$2,500	$50,000
Superintendent's Office	4	$2,500	$15,000
Technology Department	4	$1,000	$100,000
Transportation Department	2	$2,500	$65,000
Wakulla County School Board – Control Account	1	$500,000	$500,000
Wakulla Education Center	3	$1,000	$10,000
Wakulla High School	3	$2,500	$25,000
Wakulla Middle School	3	$1,000	$20,000
Grand Total	**76**	**$200**	**$500,000**

Source: WCSD Finance Office, June 2022.

In the bank system, there is a mechanism to approve the transaction and once a week the CFO downloads all information to a spreadsheet that he uploads into Skyward. Accounts Payable pays the full invoice once a month.

The purchaser does not enter a requisition to encumber funds in advance. Requisitions are only used when there is a non PCard purchase. The departments and schools maintain their own budget worksheets, and staff said they do an advance review of codes to be sure there is sufficient money in the budget to cover the purchase.

There are a number of manual processes that are used to prevent over budget expenditures, including the CFO manually positing all expenditures each week. Accounts Payable staff work very carefully to make sure Finance gets all the documentation from the purchasers before the downloads can occur:

- Purchase is made.
- The purchaser gives the receipt to the assigned bookkeeper/secretary or the purchaser uploads and codes the information in the bank system.
- Accounts Payable reviews and verifies the coding and works to correct if necessary.
- Paper receipt is really not necessary as the bank system has the information that can be downloaded as needed.
- The CFO keeps a separate spreadsheet of year-to-date purchasing and codes to use for the end of year closeout.
- Accounts Payable pays the bill once a month.

The bank gives the District a rebate each year based on total purchases. The CFO estimated the annual rebate at around $30,000 per year.

RECOMMENDATION

Recommendation 1-12: Require requisitions to be entered in advance of PCard purchases, and determine if some or all of the manual processes for monitoring and reconciling the bank statements can be eliminated or significantly reduced.

OBSERVATION: Although Board Policy requires competitive procurement of cumulative purchases in excess of $50,000, WCSD is not analyzing purchases in an effort to comply with that requirement.

Board Policy expressly states that cumulative purchases over $50,000 from a single vendor should be bid, but that is not happening.

Board Policy 7.70 Purchasing and Bidding, [emphasis added] states:

> (2) The Director of Finance/Business shall be responsible for <u>periodically estimating the needs of the school system in standard items and making quantity purchases</u>. All items where the item <u>or group of items exceed fifty thousand ($50,000.00)</u> shall be made on the basis of competitive sealed bids, except in emergencies as provided herein.

For example, the Maintenance Trades Specialists purchase a considerable amount from Ace Hardware but Finance has not set up an account with the vendor or a blanket purchase order or other agreement that gives favorable pricing to the District.

Although many of the purchases made with PCards are exempt from competitive procurement as the materials are instructional materials, **Exhibit 1-14** shows the cumulative purchases made from June 28, 2021, to May 10, 2022, exceed $50,000.

Exhibit 1-14
Cumulative PCard Purchases Over $50,000
June 28, 2021, to May 10, 2022

Vendor	Cumulative Dollar Amount	Count
Howard Technology Solutions	$259,602.00	1
Amazon.com	$206,566.23	67
Fire Professionals Of Tall LLC	$158,334.60	1
Waste Pro	$116,533.33	1
H.P Corp. /Public Sector Sales	$106,708.04	2
McCall Service Inc	$102,112.00	1
Advanced Fl Sacs	$94,500.00	2
Office Depot Inc	$82,457.35	1
Simplex Time Recorder	$82,176.66	2
Robert P Jones & Associates	$81,981.52	2
Follett School Solutions, Inc	$79,388.92	400
Coffman International Inc.	$72,135.15	11
International Center Leadership Ed	$62,700.00	1
Johnstone Supply	$50,724.11	1

Source: WCSD Finance Office, June 2022.

RECOMMENDATION

Recommendation 1-13: Implement a process to periodically estimate the needs of the school system in standard items and make quantity purchases or issue blanket purchase orders to obtain the best pricing for the District.

OBSERVATION: Competitive procurements are not posted on the District website, but are advertised in the local newspaper and the CFO said he emails solicitations to firms the District has done business with previously.

While this process is acceptable for competitive procurements, many districts have a procurement page on their website to encourage vendors to consider doing business with the District and to increase competition. The Informational Services Department's webpage includes a vendor survey that vendors can complete and submit, and a list of approved vendors and the products each vendor provides.

The Columbia County School District, one of Wakulla's peers has a purchasing page that contains a link to the purchasing manual and provides vendors information on how to become a vendor, a vendor application form, current contracts, and awarded bids. Columbia still sends emails to vendors and posts requests for proposals in the local newspaper when appropriate.

RECOMMENDATION

Recommendation 1-14: Consider creating a central purchasing webpage that will generate vendor interest and potentially increase competition.

CHAPTER 2:
PROGRAM DESIGN AND STRUCTURE

2.0 PROGRAM DESIGN AND STRUCTURE

Chapter 2 presents findings related to program design and structure. As part of the audit, Ressel & Associates examined the organization and management structure of the District as a whole and the component units within the organization that are now or will be responsible for the program areas identified in the Surtax Resolution including Facilities and Maintenance, Safety and Security and Technology. The examination included contracted and other external services that are now or will be used in the implementation of the projects outlined in the Resolution.

The specific audit evaluation tasks performed are provided below.

2.1 *__Organization Structure__ - Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and*
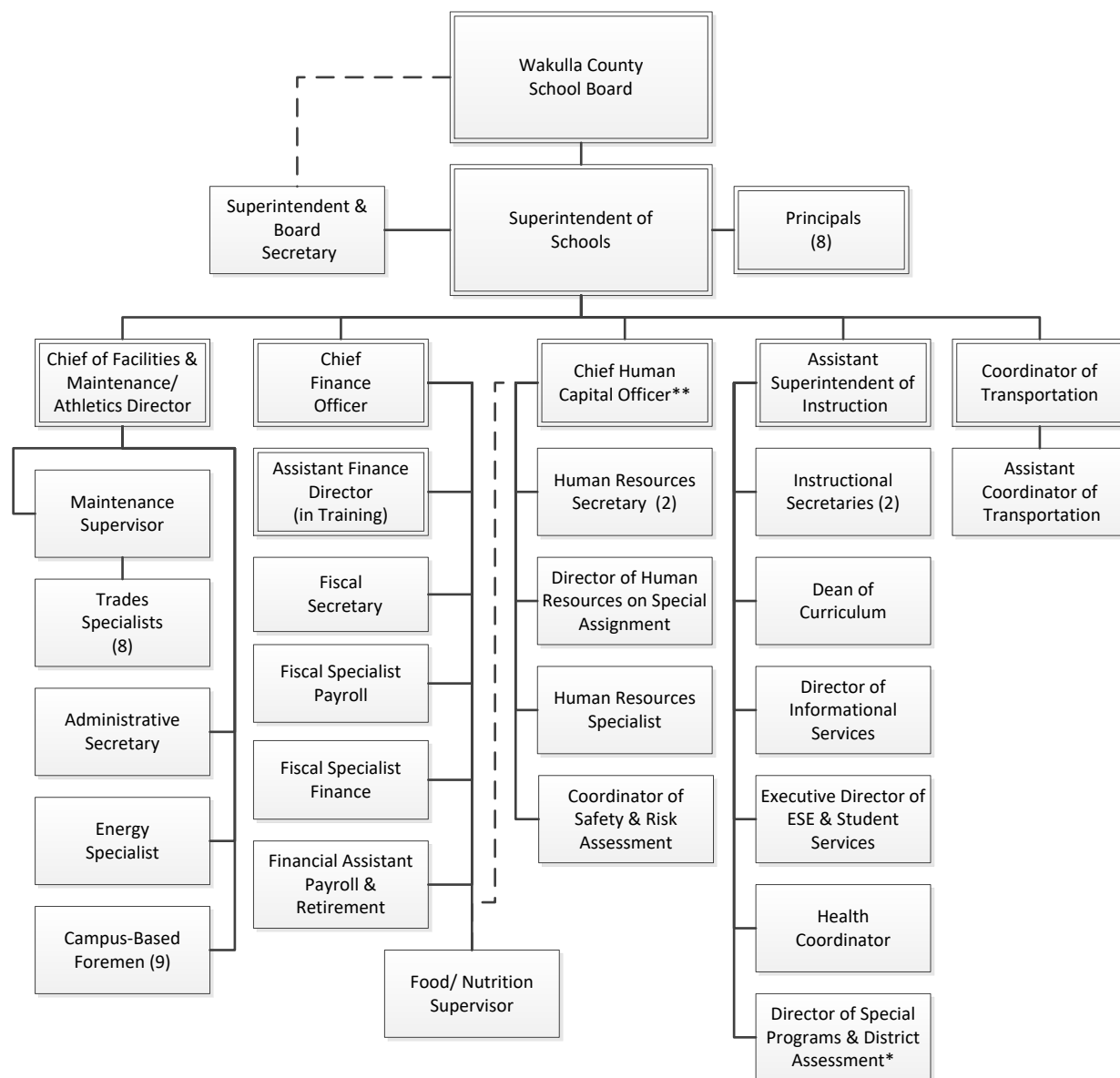2.2 *__Staffing Levels__ - Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.*

> **Finding on program design and structure: Meets.** The organization structure at the District-level and the program areas under review appears to be appropriately aligned, with few overlapping functions or excessive administrative layers. The Finance Department is primarily responsible for managing debt, but some professional expertise will be needed to assist in the issuance and management of debt related to the Surtax. Staff levels districtwide and in the program areas are generally within industry guidelines, with minor exceptions. Continuing to use staffing ratios and guidelines will be important when addressing anticipated growth in the future.
>
> **Findings by Research Subtask:**
>
> Subtask 2.1– *Organization Structure – Meets – The organization structure at the District-level and the program areas under review appears to be appropriately aligned, with few overlapping functions or excessive administrative layers.*
>
> Subtask 2.2 – *Staffing Levels – Meets – Staff levels districtwide and in the program areas are generally within industry guidelines. The District has more custodians than are recommended which may be needed based on the age of its current facilities. Continuing to apply staffing ratios at all level will be needed due to growth, and changes in responsibility, particularly in the technology functions.*

In this chapter, program design and structure in the Wakulla County School District are presented in the following functional areas:

    2.1   Districtwide Support for Areas Under Review
    2.2   Facilities Planning, Use, and Construction

2.1   *DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW*

2.1.1   *Organization Structure*

OBSERVATION: The district-level organization structure appears to be appropriately aligned with few overlapping functions and excessive administrative layers.

The School Superintendent in the Wakulla County School District is an elected position. The current WCSD Superintendent, Robert Pearce, was first elected as the Superintendent in 2012, and he indicated that he plans to retire in 2024.

In this section, Ressel and Associates reviewed program organizational functions to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

As can be seen in **Exhibit 2-1**:

- The Superintendent has five direct reports in the central office and also principals at the school level.

- The five senior managers each have about five direct reports, with the exception of the Coordinator of Transportation.

- Among the five, the Coordinator of Transportation reports directly to the Superintendent. In most other small districts, this position would be under operations.

The current districtwide organizational chart for the central office in the Wakulla County School District is shown in **Exhibit 2-1**.

Exhibit 2-1
Wakulla County School District
2021-22 School Year

```
                          Wakulla County
                          School Board
                               |
   Superintendent &       Superintendent of        Principals
   Board Secretary            Schools                  (8)
```

Chief of Facilities & Maintenance/ Athletics Director
- Maintenance Supervisor
- Trades Specialists (8)
- Administrative Secretary
- Energy Specialist
- Campus-Based Foremen (9)

Chief Finance Officer
- Assistant Finance Director (in Training)
- Fiscal Secretary
- Fiscal Specialist Payroll
- Fiscal Specialist Finance
- Financial Assistant Payroll & Retirement
- Food/ Nutrition Supervisor

Chief Human Capital Officer**
- Human Resources Secretary (2)
- Director of Human Resources on Special Assignment
- Human Resources Specialist
- Coordinator of Safety & Risk Assessment

Assistant Superintendent of Instruction
- Instructional Secretaries (2)
- Dean of Curriculum
- Director of Informational Services
- Executive Director of ESE & Student Services
- Health Coordinator
- Director of Special Programs & District Assessment*

Coordinator of Transportation
- Assistant Coordinator of Transportation

* Promoted from Coordinator to Director in June 2022
** Retired in June 2022

Source: WCSD, July 2022.

An analysis of the WCSD organizational structure found no overlapping functions nor excessive administrative layers; the structure is consistent with best practices seen in other small school districts.

Legal Services

OBSERVATION: The Wakulla County School District has three attorneys providing services, yet there is little coordination among attorneys.

There is no coordination or oversight of the attorneys; no senior staff member is assigned responsibility for completing this task.

The Board has three vague Board policies on legal services are included below.

Policy 2.40 states:

LEGAL COUNSEL – BOARD 2.40

The School Board shall obtain an attorney, from outside its own membership, who shall act as legal advisor to the Board and the Superintendent. The Board shall provide a written contract for its attorney which shall specify duties and responsibilities for the duration of the contract with renewal and termination provisions and compensation to be paid. Special counsel may be retained to assist the Board attorney in any litigation or other matter when specifically approved by the School Board.

Policy 2.41 states:

LEGAL COUNSEL – SUPERINTENDENT 2.41

The Superintendent shall have the authority to obtain, with Board approval and at its expense, an attorney to represent him/her in any legal matter regarding the performance of his/her duties when special counsel is needed beyond the service normally rendered by the School Board attorney,

Policy 2.42 states:

LEGAL SERVICES FOR EMPLOYEES 2.42

(1) The School Board shall provide legal services for any School Board member or employee who is sued for any action arising out of or in the course of employment by the District.

(2) Legal services for School Board employees shall be provided only upon the Superintendent's and Board's determination that the employee was at the assigned place of duty and was not guilty of willful neglect of duty, gross negligence, or improper conduct.

No administrative procedures exist for legal services.

The role and responsibilities of the three attorneys are:

- One attorney is used for personnel, grievance, and teacher discipline issues.
- A second attorney provides curriculum and ESE as well as mental health services.

- The third attorney is available from PAEC through regular membership fees at no additional cost to the District. This attorney handles risk management issues.

Exhibit 2-2 shows the charges the monthly services provided by the two firms. Each firm provides detailed invoices as to what monthly services are provided. Each has a contract with the WCSD. In November 2019, this was an audit recommendation by the Auditor General, and the contracts were created at that time.

<div align="center">

Exhibit 2-2
Wakulla County School District
Legal Fees
July 1, 2019 to May 30, 2022

</div>

2019-20		2020-21		2021-22	
FIRM #1					
By Month	**Amount**	**By Month**	**Amount**	**By Month**	**Amount**
Jul 2019	$48.75	Jul 2020	$48.75	Jul 2021	$1,350.00
Oct 2019	$666.75	Sept 2020	$292.50	Aug 2021	$960.00
Jun 2020	$633.75	Oct 2020	$633.75	Sept 2021	$3,465.00
		Nov 2020	$828.75	Oct 2021	$1,144.50
		Mar 2021	$195.00	Dec 2021	$234.00
		Apr 2021	$2,325.00	Jan 2022	$117.00
		May 2021	1,555.50	Apr 2022	$2,856.75
		Jun 2021	$1,800.00	May 2022*	2,192.60
TOTAL	**$1349.25**		**$7,679.25**		**$12,319.85**

2019-20		2020-21		2021-22	
FIRM #2					
By Month	**Amount**	**By Month**	**Amount**	**By Month**	**Amount**
Jul 2019	$3,825.50	Jul 2020	$420.00	Jul 2021	$2,409.50
Aug 2019	$180.00	Aug 2020	$1,184.00	Aug 2021	$160
Sept 2019	$644.00	Sept 2020	$608.00	Sep 2021	$1,537.50
Oct 2019	$1,856.00	Oct 2020	$416.00	Oct 2021	$6,727.50
Nov 2019	$3,856.00	Nov 2020	$560.00	Nov 2021	$1,088.00
Dec 2019	$5,616.00	Dec 2020	$32.00	Dec 2021	$32.00
Jan 2020	$4,992.00	Jan 2021	$352.00	Jan 2022	$1,726.00
Feb 2020	$3,872.00	Feb 2021	$880.00	Feb 2022	$1,133.00
Mar 2020	$1,472.00	Mar 2021	$736.00	Mar 2022	$640.00
Apr 2020	$680.00	Apr 2021	$240.00	Apr 2022	$176.00
May 2020	$512.00	May 2021	$5,616.00	May 2022	$112.00
Jun 2020	$1,024.00	Jun 2021	$5,744.00		
TOTAL	**$28,529.50**		**$16,788.00**		**$15,741.50**

Source: Wakulla County School District, Finance Office, 2022.

One Board attorney changed firms in May 2022.

As is seen, the annual fees are about $28,000 to $30,000 per year which is a reasonable cost for legal services in a small district. And, as stated, one of the three attorneys is paid for by PAEC at no charge to WCSD.

In the absence of an assigned person to oversee and monitor legal services there may be instances when legal services are sought without the knowledge of the Board and other instances where legal counsel is needed and not obtained.

While three attorneys/firms appear to be providing non-overlapping services, no coordination exists for legal services in the Wakulla County School District, and there is no monitoring of legal fees. Instead, the three attorneys act in silos with no direct coordination among them.

RECOMMENDATION

Recommendation 2-1: Assign one central office administrator to be responsible for legal services—providing coordination with and among the three attorneys, and monitoring legal expenses.

OBSERVATION: WCSD has effectively used job shadowing to ensure continuity of services in several departments to prepare for the departure of the senior administrators.

The Chief Finance Officer (CFO) has planned to retire in the next couple of years; in preparation, the District hired an individual with financial experience to shadow the current CFO. Similarly, the Chief Human Capital Officer shadowed the incumbent a year before assuming this position.

A Succession Plan was created in April 2022 for the CFO position when he retires by June 2025. The Plan was approved by the School Board on April 18, 2022.

The Plan states:

> *The recommendation is to add the concurrent CFO position. When the current CFO retires, that position will convert to a permanent Assistant Finance Officer position.*
>
> *The recommendation also would eliminate a bookkeeper position currently filled by our Food & Nutrition Supervisor.*
>
> *Once hired, the new CFO will work closely together with the current CFO for approximately one year through June 2023. Both CFOs will share the same office space during such cross-training. As part of the learning process, the hired CFO will assume the bookkeeping duties currently performed by the Food & Nutrition Supervisor. At the end of the cross-training, the new CFO will be considered ready to assume the role going forward. (If not, as an at-will employee, the hired CFO would not be rehired, and the timeline afforded by this plan will allow the school district the opportunity to pursue a similar cross-training of a new candidate during the fiscal year 2023-2024).*
>
> *The new CFO will assume the day-to-day leadership of the financial operations of the district. The current CFO would assume the bookkeeping duties and begin primarily working remotely from home. The current CFO's physical presence in the office would be limited, but office space would be available for him to come in as needed. Starting after July 2024, the current and hired CFO will revisit the eventual replacement of the current CFO with an Assistant Finance Director and the succession planning that would be required.*

The period of cross-training required would be no more than six months. If the current Food & Nutrition Supervisor desires and is a viable candidate, that period of cross-training could be reduced to three months.

The three-year transitional Succession Plan, on the surface, appears to be excessive. However, it also includes the creation of a permanent Assistant Finance Officer and the elimination of a bookkeeper position.

The current state of affairs with the opportunity for succession planning exemplifies a best practice to smoothly transition to a new administrator. WCSD managers who were interviewed described this as an excellent structured training experience for new senior managers.

2.1.2 Staffing Levels

OBSERVATION: WCSD showed a slight decrease in student enrollment over the past five years, and the student to teacher ratio and student to administrator ratio also decreased.

Full-time staff in WCSD have declined since 2017-18 by 2.0 percent while student enrollment also declined; the student to teacher ratio decreased from 16.4 to 15.6, and the student to administrator ratio decreased from 148.2 to 133.2, which is relatively low in comparison to peers.

Annually, Florida school districts self-report the number of full-time staff in each category to the Florida Department of Education (FLDOE). The categories are defined by FLDOE; however, school districts have some discretion when assigning staff to the categories. For example, an administrator in one district might be considered instructional staff in another. Therefore, the data are only useful in making broad comparisons

Exhibit 2-3 provides a trend analysis of WCSD's self-reported numbers for the last five years.

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Exhibit 2-3
Full-Time Staffing by Category
Wakulla County School District
2017-18 to 2021-22 School Years

Wakulla County School District	2021-22	2020-21	2019-20	2018-19	2017-18	Change	% Change
Number of Students	**5,061**	**4,963**	**5,090**	**5,059**	**5,190**	**-129**	**-2.5%**
Administrators							
Officials, Administrators and Managers-Instructional	15	16	13	16	15	0	0.0%
Officials, Administrators, Managers - Total	**15**	**16**	**13**	**16**	**15**	**0**	**0.0%**
Consultants/ Supervisors of Instruction	1	1	1	0	0	1	100.0%
Principals	9	9	10	9	9	0	0.0%
Assistant Principals	12	9	11	10	11	1	8.3%
Community Education Coordinators	1	1	0	0	0	1	0.0%
Total Administrators	**38**	**36**	**35**	**35**	**35**	**3**	**7.9%**
Student to Administrator Ratio	**133.2**	**137.9**	**145.4**	**144.5**	**148.3**	**-15**	**-11.3%**
Teachers							
Elementary Teachers (PK-6)	123	121	114	119	122	1	0.8%
Secondary Teachers (7-12)	137	138	139	146	137	0	0.0%
Exceptional Student Education Teachers	61	57	57	68	57	4	6.6%
Other Teachers	4	1	1	2	1	3	75.0%
Total Teachers	**325**	**317**	**311**	**335**	**317**	**8**	**2.5%**
Student to Teacher Ratio	**15.6**	**15.7**	**16.4**	**15.1**	**16.4**	**-0.8**	**-5.1%**
Professional Staff							
Guidance Counselors	2	2	2	2	12	-10	-500.0%
Social Workers	4	3	3	2	1	3	0.0%
School Psychologists			0	0	0	0	0.0%
Librarians /Audio-Visual Workers	6	7	7	8	8	-2	0.0%
Other Professional Staff - Non-Administrative							
Instructional	23	25	24	24	14	9	39.1%
Non-Instructional	5	6	6	7	9	-4	-80.0%
Total Professional Staff	**40**	**43**	**42**	**43**	**44**	**-4**	**-10.0%**
Student to Professional Staff Ratio	**126.5**	**115.4**	**121.2**	**117.7**	**118.0**	**8.6**	**6.8%**
Support Staff							
Para-professionals	86	86	89	85	87	-1	-1.2%
Technicians	7	6	5	5	5	2	0.0%
Administrative Support Workers	54	54	51	52	53	1	1.9%
Service Workers	98	101	105	122	120	-22	-22.4%
Skilled Crafts Workers	4	4	4	5	4	0	0.0%
Laborers, Unskilled	0	0	0	0	0	0	0.0%
Total Support Staff	**249**	**251**	**254**	**269**	**269**	**-20**	**-8.0%**
Student to Support Staff Ratio	**20.3**	**19.8**	**20.0**	**18.8**	**19.3**	**1.0**	**5.1%**
Total Full-Time Staff	**652**	**647**	**642**	**682**	**665**	**-13**	**-2.0%**
Student to Total Full-Time Staff Ratio	**7.8**	**7.7**	**7.9**	**7.4**	**7.8**	**0.0**	**0.0%**

Source: Florida Department of Education, 2022.

Exhibit 2-4 provides full-time staffing levels as reported to FLDOE in the fall of 2021 by WCSD and its peers. While the number of staff by category is presented, the ratio of students to staff by category, calculated by Ressel & Associates, allows for a more relevant comparison.

Exhibit 2-4
Number of Full-Time Staff
Wakulla County School District and Peer School Districts
2021-22 School Year

District/ Category	Wakulla	Columbia	Jackson	Liberty	Suwannee	Peer Average w/o Wakulla
Student FTE Count	**5,061**	9,805	6,033	1,302	5,708	**7,919**
Administrators						
Officials, Administrators and Managers-Instructional	**15**	21	13	7	17	**17**
Officials, Administrators, Managers - Total	**15**	**21**	**13**	**7**	**17**	**17**
Consultants/ Supervisors of Instruction	**1**	7	5	1	9	**6**
Principals	**9**	15	14	3	8	**15**
Assistant Principals	**12**	18	11	3	7	**15**
Education Coordinators	**1**	1		0	12	**1**
Total Administrators	**38**	**62**	**43**	**14**	**53**	**53**
Student to Administrator Ratio	**133.2**	**158.1**	**140.3**	**93.0**	**107.7**	**149.2**
Teachers						
Elementary Teachers (PK-6)	**123**	278	182	42	161	**230**
Secondary Teachers (7-12)	**137**	236	171	34	141	**204**
Exceptional Student Education Teachers	**61**	81	61	15	32	**71**
Other Teachers	**4**	11	33	9	7	**22**
Total Teachers	**325**	**606**	**447**	**100**	**341**	**527**
Student to Teacher Ratio	**15.6**	**16.2**	**13.5**	**13.0**	**16.7**	**14.8**
Professional Staff						
Guidance Counselors	**2**	21	20	3	15	**21**
Social Workers	**4**	8		0		**8**
School Psychologists			1	0	2	**1**
Librarians /Audio-Visual Workers	**6**	11	9	0	8	**10**
Other Professional Staff - Non-Administrative						
Instructional	**23**	66	22	12	10	**44**
Non-Instructional	**5**	35	9	11	19	**22**
Total Professional Staff	**40**	**141**	**61**	**26**	**54**	**101**
Student to Professional Ratio	**126.5**	**69.5**	**98.9**	**50.1**	**105.7**	**84.2**
Support Staff						
Paraprofessionals	**86**	206	181	27	109	**194**
Technicians	**7**	4	4		6	**4**
Administrative Support Workers	**54**	92	70	15	56	**81**
Service Workers	**98**	221	126	32	136	**174**
Skilled Crafts Workers	**4**	9	15	1	7	**12**
Laborers, Unskilled		19	17	3	13	**18**
Total Support Staff	**249**	**551**	**413**	**78**	**327**	**482**
Student to Support Staff Ratio	**20.3**	**17.8**	**14.6**	**16.7**	**17.5**	**16.2**
Total Full-Time Staff	**652**	**1,360**	**964**	**218**	**775**	**1,162**
Student to Total Full-Time Staff Ratio	**7.8**	**7.2**	**6.3**	**6.0**	**7.4**	**6.7**

Source: Florida Department of Education, 2022.

As shown, the student to total full-time staff ratio is the highest among the peer districts, indicating that WCSD has fewer total staff per student than peers. In addition, WCSD has maintained a student to teacher ratio and student to administrator in the range of its peers.

During interviews with senior staff, the Ressel team was told of the projected increases in student enrollment in WCSD due to the current construction boom in Wakulla County.

The student population needs to be carefully monitored annually for anticipated growth.

RECOMMENDATION

Recommendation 2-2: Using cohort projections, continue to monitor staffing ratios annually to ensure staffing is commensurate with anticipated student enrollment increases.

2.2   *FACILITIES PLANNING, USE, AND CONSTRUCTION*

2.2.1   *Organization Structure*

OBSERVATION: The Facilities and Maintenance Department has appropriately aligned its organization structure with no excessive administrative layers and one potential overlapping function with the Energy Specialist.

The Chief of Facilities and Maintenance reports to the Superintendent. **Exhibit 2-5** is the Facilities and Maintenance Department's organizational structure.

Exhibit 2-5
Facilities and Maintenance Department Organization
2021-22 School Year
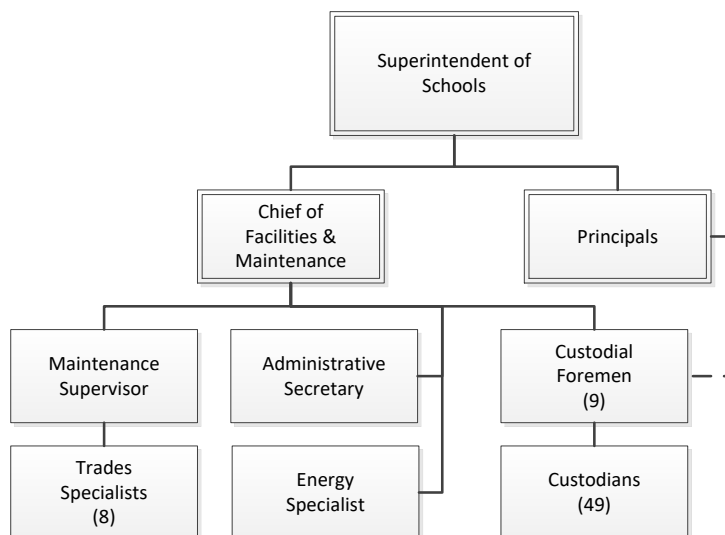
Source: WCSD, 2021-22.

Reporting to the Chief of Facilities and Maintenance includes the Maintenance Supervisor, Energy Specialist, Administrative Secretary and nine Foreman positions. Eight Trades Specialists report to the Maintenance Supervisor.

The Maintenance Supervisor receives the work orders from campus staff and Foreman who create work orders, or call, text or email the Maintenance Supervisor. The Maintenance Supervisor assigns himself work orders and assigns work order requests to each of the Trades Specialists. The eight Trades Specialists include general construction, HVAC, small engines, electrical, painting, lawn maintenance, plumbing and locksmith.

There are 49 Custodians who report to the nine Foreman positions, for a total of 58 positions. The Foreman are the lead Custodial positions who also work as Custodians in the campuses. The Foreman coordinate as needed with the Campus Principal as the Foreman directly support the building and students. The Department has 51 positions filled and there are seven vacancies. The Department has assigned the 58 positions as shown in **Exhibit 2-6**, with the Custodian placement by school.

Exhibit 2-6
Custodial School Assignment
2021-22 School Year

School	Number of Foreman and Custodians
Wakulla High School	14
Wakulla Middle School	7
Riversprings Middle School	6
Wakulla Educational Center	3
Crawfordville Elementary School	5
Shadeville Elementary School	6
Medart Elementary School	5
Riversink Elementary School	5
Administration Building	7
Total	**58**

Source: WCSD, 2022.

The Energy Specialist performs some similar tasks as the Maintenance staff. This includes receiving work order requests like the Maintenance staff. In 2012, the District developed this position in conjunction with the energy management program. The District has not reevaluated the program and the position since its creation. The report discusses this position in the following observation.

This organizational structure allows the Department to manage Maintenance functions centrally to distribute Maintenance staff to the location of a work order request.

In its report, *How to Create an Effective Reporting Structure*, the U.S. Chamber of Commerce highlights that an effective reporting or organizational structure helps employees stay organized, work productively, and coordinate to achieve the overall mission of the entity. The report provides resources for developing an appropriate and effective organizational structure. The purpose of an organizational structure is to clearly define how the school district is going to run, considering these three key elements:

- Chain of Command: How are tasks delegated, and how is work approved?
- Span of Control: Who manages which staff, and what tasks fall under that Department's responsibilities?
- Centralization: Where are decisions made? Which staff and Departments have a say in each decision?

OBSERVATION: The Energy Specialist conducts similar tasks as the Maintenance staff but with a narrow and limited focus on comfort and temperature issues.

As part of the energy management program created in 2012, the District developed the Energy Specialist position.

According to the Energy Specialist, the significant part of the job is to post invoices for electricity and water, and to provide information about the energy saved. The Energy Specialist receives the electric and water bills from the Finance Department and inputs the charges into EnergyCap, a software which captures the costs across all buildings.

The Energy Specialist also receives complaints regarding requests to shift the temperature from teachers and other staff in District buildings. Like the Maintenance Supervisor, the Energy Specialist receives these requests through calls, text messages and emails. The Energy Specialist can access the District's maintenance work order system, but the Energy Specialist does not receive requests through the system. The Maintenance Supervisor may also receive HVAC-related requests for service.

Upon receipt of the requests, the Energy Specialist checks the temperature level in the buildings and shifts the temperature within the energy management system if there is a warranted need. The Energy Specialist also goes to the campuses to solve comfort-related issues.

The Energy Specialist does not report to the Maintenance Supervisor about the temperature issues, which could relate to concerns about the HVAC systems. Having HVAC problems reported to two different positions is inefficient and results in incomplete data available about the HVAC systems. There is a missed opportunity to consolidate some of the Energy Specialist's tasks with the Maintenance staff.

A common best practice is to consolidate similar work tasks of multiple positions to increase the efficiency of the organization.

RECOMMENDATION

Recommendation 2-3: Evaluate the Energy Specialist position's common roles with the Maintenance staff to determine the most efficient organizational structure.

2.2.2   Staffing Levels

OBSERVATION: The Facilities and Maintenance Department maintenance function staffing level is consistent with industry standards.

The Department has nine Facilities and Maintenance staff, including eight Trades Specialists and one Maintenance Supervisor who maintain 989,771 square feet.

The Maintenance staffing industry standard is 1 staff to 107,439 square feet. Compared to the industry standard, the District should have nine Maintenance staff (989,771 total square feet/107,439 industry standard square feet = 9 staff).

Since the District has nine staff, the staffing levels are consistent with the industry standard. The number of staff has been the same for many years with most Maintenance issues addressed within a few days.

An accepted best practice is to compare the District's current staffing level with the standard published in American School and University M&O Cost Study. It indicates that a ratio of one maintenance staff to 107,439 square feet of space is an appropriate guide to use when staffing maintenance personnel. The standard references Electricians, HVAC technicians, general Maintenance workers and Grounds crews as Maintenance personnel.

OBSERVATION: The Facilities and Maintenance Department custodial function staffing level is not consistent with industry standards as there is an excess of eight Custodian positions.

The Department has 58 Custodial staff, including nine Custodial Foreman and 49 Custodians to clean 989,771 square feet. Of the 58 positions, the Department has filled 51 positions and there are seven vacancies.

Exhibit 2-7 includes the total number of Foreman and Custodians by campus and the net square footage in comparison to the number of Custodians needed based on the industry standard. For all but one campus, there is an excess in the number of Custodian positions. As shown, Crawfordville Elementary School needs one additional position.

Exhibit 2-7
Custodial School Assignment Compared to the Standard Needed
2021-22 School Year

School	Number of Foreman and Custodians	Net Square Feet	Custodians Needed based on 1:20,000 square foot standard	Number of Positions Above or (Below) Standard
Wakulla High School	14	228,616	11	3
Wakulla Middle School	7	111,406	6	1
Riversprings Middle School	6	117,091	6	0
Wakulla Educational Center	3	47,477	2	1
Crawfordville Elementary School	5	109,866	6	(1)
Shadeville Elementary School	6	99,948	5	1
Medart Elementary School	5	103,080	5	0
Riversink Elementary School	5	96,296	5	0
Administration Building	7	75,991	4	3
Total	**58**	**989,771**	**50**	**8**

Source: WCSD, 2022.

The Custodial staffing industry standard is 1 staff to 20,000 square feet. Compared to the industry standard, the District should have 50 Custodial staff (989,771 total square feet/20,000 industry standard square feet = 50 staff).

Since the District has 58 custodial staff, the staffing levels are not consistent with the industry standard with an excess of eight positions. However, the District has seven vacancies because the District has had difficulty recruiting and retaining individuals in these positions, so at the current time, the District only has one excess staff position.

The Association of Physical Plant Administrators publication, Custodial Staffing Guidelines, Second Edition, establishes Custodial staffing levels based on five defined levels of cleaning. For example, Level 2, ordinary tidiness, establishes a staffing level of one Custodian for every 20,000 square feet of usable facility space.

RECOMMENDATION

Recommendation 2-4: Align the number of Custodial positions to be consistent with the industry standard.

2.3 *SAFETY AND SECURITY IMPROVEMENTS*

2.3.1 *Organization Structure*

OBSERVATION: The School Safety Specialist has dual responsibilities for risk management and saftey and currently reports to the Chief Human Capital Officer rather than the Superintendent; from a School Safety standpoint, reporting directly to the Superintendent would more appropriately acknowledge the criticality of the School Safety function.

The School Safety Specialist reports to the Chief Human Capital Officer. The organization chart names the position as the Coordinator of Safety & Risk Management to identify the dual risk management role. However, the staff in the position said the appropriate title is School Safety Specialist.

Exhibit 2-8 is the Safety organizational structure.

Exhibit 2-8
Safety and Security Organization
2021-22 School Year
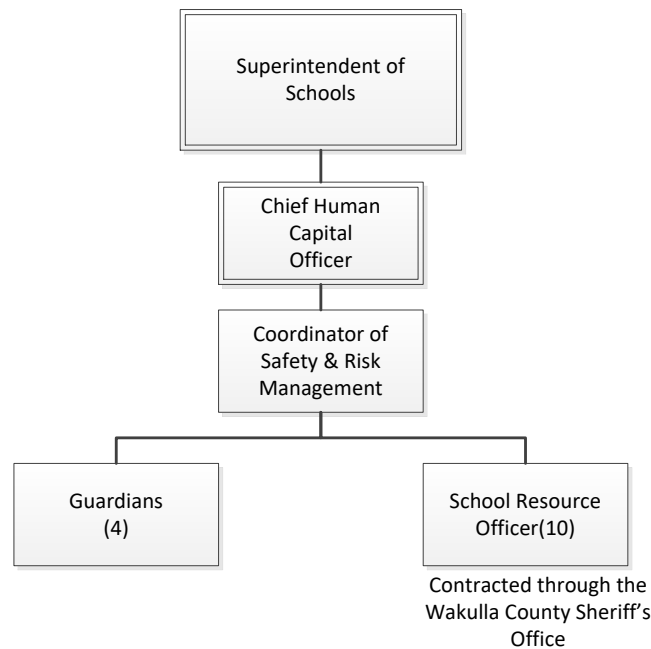
Source: WCSD, 2021-22.

The School Safety Specialist reports to the Superintendent for safety issues and to HR for risk management issues. The School Safety Specialist reported that 80 percent of the job is safety-related and 20 percent of the job is risk management-related. With the majority of the position being safety-related, not reporting to the Superintendent is inefficient and not consistent with state law.

Consolidating Risk Management functions with the School Safety function reduces the focus on the importance of school safety.

In s. 1006.07, *Florida Statutes*, the School Safety Specialist shall:

1.   Review school district policies and procedures for compliance with state law and rules, including the district's timely and accurate submission of school environmental safety incident reports to the department pursuant to s. 1001.212(8).

2.   *Provide the necessary training and resources to students and school district staff in matters relating to youth mental health awareness and assistance; emergency procedures, including active shooter training; and school safety and security.*

3.   *Serve as the school district liaison with local public safety agencies and national, state, and community agencies and organizations in matters of school safety and security.*

4.   *In collaboration with the appropriate public safety agencies, as that term is defined in s. 365.171, by October 1 of each year, conduct a school security risk assessment at each public school using the Florida Safe Schools Assessment Tool developed by the Office of Safe Schools pursuant to s. 1006.1493. Based on the assessment findings, the district's school safety specialist shall provide recommendations to the district school superintendent and the district school board which identify strategies and activities that the district school board should implement in order to address the findings and improve school safety and security. Each district school board must receive such findings and the school safety specialist's recommendations at a publicly noticed district school board meeting to provide the public an opportunity to hear the district school board members discuss and take action on the findings and recommendations. Each school safety specialist shall report such findings and school board action to the Office of Safe Schools within 30 days after the district school board meeting.*

(b)   *Each school safety specialist shall coordinate with the appropriate public safety agencies, as defined in s. 365.171, that are designated as first responders to a school's campus to conduct a tour of such campus once every 3 years and provide recommendations related to school safety. The recommendations by the public safety agencies must be considered as part of the recommendations by the school safety specialist pursuant to paragraph (a).*

(c)   *Each district school board and charter school governing board must adopt an active assailant response plan. By October 1, 2019, and annually thereafter, each district school superintendent and charter school principal shall certify that all school personnel have received annual training on the procedures contained in the active assailant response plan for the applicable school district or charter school.*

State Board Rule 61-1.0018 on "State Safety Requirements and Training" states:

(17a) Each school district superintendent must designate a school safety specialist for the district that is either a school administrator employed by the district, or a law enforcement officer employed by the sheriff's office located in the school district, as provided by Section 1006.07(6)(a). F.A.

A common best practice is to avoid reporting to two different positions to reduce confusion and increase clarity on the expectations of the leader and department. Elevating the School Safety Specialist could ensure that the District complies with state law and emphasizes the key role of safety and security in WCSD.

RECOMMENDATION

Recommendation 2-5: Modify the central office structure to have the School Safety Specialist report directly to the Superintendent emphasizing the significant importance of School Safety, and evaluate an alternate placement for the Risk Management function.

2.3.2   Staffing Levels

OBSERVATION: The Safety Department is staffed appropriately with a combination of Guardian positions and contracted School Resource Officers to maintain safety on the campuses.

The Safety function includes the School Safety Specialist, and four Guardian positions who the Department has assigned to the Middle School and High School. In addition, the School Safety Specialist manages the agreement with the Wakulla County Sheriff's Office for 10 contracted School Resource Officers (SROs). The School Safety Specialist said that the Guardians and the SROs coordinate roles on the Middle School and High School campuses. The School Safety Specialist said that the District is interested in expanding the Guardian positions to the other campuses when funding is available.

Exhibit 2-9 cites the SRO deployment listed in the Sheriff's Office agreement.

Exhibit 2-9
SRO School Assignment
2021-22 School Year

School	Number of SROss
Wakulla High School	2
Wakulla Middle School	1
Riversprings Middle School	1
Crawfordville Elementary School	1
Medart Elementary School	1
Riversink Elementary School	1
Shadeville Elementary School	1
Wakulla Educational Center	1
Wakulla Institute	1
Total	**10**

Source: SRO Agreement between WCSD and Wakulla County Sheriff's Office, 8/26/21.

The School Safety Specialist also manages the Guardians, who are employees of the District. WCSD is one of the 45 Florida counties who participate in the Guardian Program. The FLDOE website cites the following about the Guardian Program:

> *The Coach Aaron Feis Guardian Program was established in 2018 through the Marjory Stoneman Douglas High School Public Safety Act. In its initial report, the Marjory Stoneman Douglas Public Safety Commission found that having Guardians in schools is the best way to ensure highly trained personnel are in place to respond immediately in the event of a school shooting. Guardians are armed personnel who aid in the prevention or abatement of active assailant incidents on school premises. They are either school*

employees who volunteer to serve in addition to official job duties or personnel hired for the specific purpose of serving as a school guardian. Guardians must pass psychological and drug screenings, and successfully complete a minimum of 144 hours of training.

The 2019 Legislature expanded the Guardian Program to include Class D and G licensed security guards as well as certain school district or charter school employees who volunteer to participate in the program. State funds are granted to participating Sheriff's Offices to cover the screening and training costs for each Guardian. Also, Guardians receive a one-time stipend of $500 for serving in the program.

2.4   TECHNOLOGY IMPLEMENTATION AND UPGRADES

2.4.1   Organization Structure

OBSERVATION: The Informational Services Department is comprised of four staff members reporting to the Director; assigned technicians work at each school, with two technicians allocated to the high school.

The Informational Services Department is functionally-organized under the Assistant Superintendent for Instruction. The Department's responsibilities include, but are not limited to:

- Maintaining the districtwide network infrastructure, systems, programs, and devices.
- Purchasing all technology-related hardware and software for campuses and departments.
- Maintaining the District's Website.
- Providing user support and training.
- Maintaining employee access privileges, including onboarding and terminating accesses.
- Acting as liaison between PAEC and the user community for technology-related programs and services provided through the Consortium.

Exhibit 2-10 shows the organizational structure of the Department. As shown, there are few administrative layers, with all employees reporting to the Director. While each of the central office staff has assigned roles and responsibilities, during interviews, it was apparent that each of the individuals wears many hats and is capable of providing backup to other members of the team. During regular meetings, the Director solicits and receives input and suggestions from all members of the team on most topics.

Exhibit 2-10
Informational Services Organization
FY 2022

```
                    ┌─────────────────────┐
                    │   Superintendent     │
                    │    of Schools        │
                    └─────────────────────┘
                              │
                    ┌─────────────────────┐
                    │     Assistant        │
                    │   Superintendent     │
                    │   of Instruction     │
                    └─────────────────────┘
                              │
              ┌───────────────────┐   ┌──────────────────┐
              │     Director       │   │   Technology     │
              │   Informational    ├───┤   Secretary      │
              │     Services       │   │(Help Desk/       │
              └───────────────────┘   │  Purchasing)     │
                       │              └──────────────────┘
     ┌─────────────┬───────────┬────────────┐
┌──────────┐ ┌──────────┐ ┌──────────┐ ┌──────────┐
│Infrastruc│ │IT Website│ │Campus-   │ │Instruct- │
│ture      │ │& Software│ │Based     │ │ional     │
│Technician│ │Manager   │ │Support   │ │Technology│
│          │ │          │ │Technician│ │Specialist│
│          │ │          │ │s (6)     │ │          │
└──────────┘ └──────────┘ └──────────┘ └──────────┘
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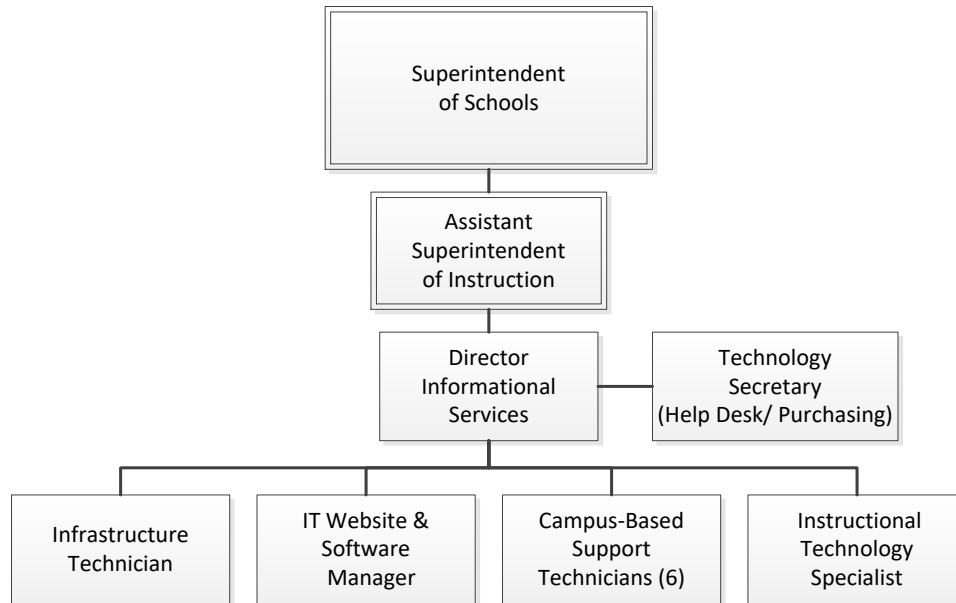
Source: WCSD Informational Services Department, July 2022.

2.4.2   Staffing Levels

OBSERVATION: The eleven-member Technology Team effectively supports more than 11,000 devices and related equipment districtwide, and is responsible for maintaining approved vendor lists and making districtwide technology purchases.

As shown in **Exhibit 2-11,** WCSD has an inventory of more than 11,000 devices and equipment that staff maintain. As can be seen, some of the inventory includes component parts of a device, such as a monitor being a component of a desktop computer. The list also includes printers and laptop carts that require maintenance but are not typically considered a device per se.

Exhibit 2-11
Wakulla Device and Equipment Inventory

Type of Device or Equipment	Count
Desktop	1,572
Document Camera	302
Fax Machine	5
iPad	1,361
Laptop	4,870
Laptop Cart	66
Mimiopad	12
Monitor	1,464
Multi-Function Printer- Monochrome	20
Multi-Function Printer-Color	131
Printer-Color	56
Printer-Monochrome	314
Printer-Wide Format	1
Projector	451
Scanner	33
Server	0
Television	15
Touch board	321
Touch Display	5
UPS	19
Vinyl Cutter	1
Grand Total	**11,019**

Source: Director of Informational Services, June 2022.

When calculating staffing levels based on industry standards, only the actual devices are typically used in the calculation. The total number of desktop computers (1,572), iPads (1,361) and Laptops (4,870) shown above equates to approximately 7,800 devices.

Based on a team of 11, including the Director and central office staff, this equates to one support person for every 710 devices (7,800 devices/11 staff). Based on an industry standard for school operations of between 200 and 400 devices per technician, the ratio appears high, meaning that WCSD may not have enough staff to support this number of devices.

The IT technicians took over the maintenance of the surveillance cameras at the schools to improve response time, In addition, the Department maintains a pre-approved vendor list for technology purchases, and campuses or departments wishing to initiate a purchase complete a form that the requestor sends to Informational Services. If approved, the IT staff initiate the purchase on behalf of the campus or department. This process reduces the purchase of incompatible hardware or software, but the workload falls to IT staff.

RECOMMENDATION

Recommendation 2-6: Evaluate the Informational Services staffing levels based on industry standards, and consider how the additional duties are further impacting the workload.

2.5   *SERVICE BONDED INDEBTEDNESS*

2.5.1 Organization Structure and 2.5.2 Staffing Levels

OBSERVATION: The Chief Finance Officer is primarily responsible for coordinating and controlling the issuance of debt, calculating and monitoring the budgets in terms of principal and interest payments and the actual payment of debt, with no outside assistance.

When the District issued General Obligation Bonds in the past, staff said that a Bond Counsel and Financial Advisors were used, but WCSD has not used those services in recent years. Having the CFO do all of this might be appropriate for the note payable, but it will place the District at risk during a bond issuance, and the maintenance of the debt.

The current CFO has considerable experience, and in anticipation of the Surtax Referendum, prepared an Excel spreadsheet listing all of the projects WCSD has envisioned for the Surtax. Through a series of calculations, he estimated the amount of debt the District would be able to issue based on the Surtax proceeds. The estimates showed there was not enough money available from the Surtax to accomplish everything on their list, which will mean that some projects may need to be financed in other ways.

Professional Financial Advisors would have the expertise to advise the District on the available options and prepare similar estimates for what can and should be financed through debt.

Most school districts embarking on issuing of bonded indebtedness use a series of external experts in the process, such as Bond Counsel, Financial Advisors, and others as needed.

RECOMMENDATION

Recommendation 2-7: Identify the type of external expertise that will be needed to plan for and issue debt, and monitor reporting requirements and debt service following the issuance.

CHAPTER 3:
ALTERNATIVE DELIVERY METHODS

3.0 ALTERNATIVE DELIVERY METHODS

Chapter 3 presents audit findings related to alternative delivery methods used in the program areas under review. As part of the fieldwork, Ressel & Associates examined the programs and services the Wakulla County School District (WCSD) is currently providing through shared services or outsourced/contract arrangements and also assessed what, if any, activities or services, might be delivered in an alternative method. Further, Ressel & Associates evaluated the manner in which the District assesses alternative delivery methods.

The specific audit evaluation tasks performed include:

3.1   ***Feasibility of Alternative Methods*** *-- Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions;*

3.2   ***Cost/Benefit Assessment*** *- Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions;*

3.3   ***Service Delivery Changes*** *- Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services; and*

3.4   ***Additional Opportunities*** *- Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer school Districts (e.g., other school Districts, etc.*

Preliminary Finding on alternative delivery methods: Partially Meets - WCSD uses contract services, outsourcing and other alternative delivery methods throughout the District; and individual departments and the CFO evaluate the feasibility and cost/benefit of these decisions in many cases, but no formal process is required when making those decisions. The Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment. Outsourcing the Food Service function provides a prime example of how WCSD has successfully used alternative delivery methods to improve services and control costs. In preparation for debt issuance related to the Surtax, WCSD has not yet engaged professionals to assist them in bond issuance or advise them on financing options; however, there will be a need to assess the type of professionals needed to supplement current staff expertise.

Findings by Research Subtask:

- Subtask 3.1 *Feasibility of Alternative Methods – Partially Meets – While WCSD has conducted some formal and informal assessments over the years, the program areas*

> *under review have not looked critically at the feasibility of alternative methods of providing services.*
> - Subtask 3.2 *Cost/Benefit Assessment – Partially Meets – Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment.*
> - Subtask 3.3 *Service Delivery Changes – Partially Meets – No major service delivery changes were found in the program areas under review, but the outsourcing of the Food Service function provides evidence that the District is open to changes when savings and improved services are warranted.*
> - Subtask 3.4 *Additional Opportunities – Meets – The Ressel team has not identified any other districtwide opportunities at this time.*

In this chapter, alternative delivery methods in the Wakulla County School District are presented in the following functional areas:

3.1	Districtwide Support for Areas Under Review
3.2	Facilities Planning, Use, and Construction
3.3	Safety and Security Improvements
3.4	Technology Implementation and Upgrades
3.5	Service Bonded Indebtedness

3.1   *DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW*

3.1.1   *Feasibility of Alternative Methods*

OBSERVATION: WCSD uses contract services, outsourcing and other alternative delivery methods throughout the District; and individual departments and the CFO evaluates the feasibility and cost/benefit of these decisions in many cases, but no formal process is required when making those decisions.

As shown by the list of contracted and outsourced services described in this chapter, WCSD has taken advantage of various opportunities for outsourcing certain services or pursuing alternatives to the traditional methods of doing business. For example, in 2016, WCSD contracted with an external vendor to operate the Food Service Operation of the District. Other examples include the use of outside contractors to supplement the work performed by in-house staff.

When determining whether to outsource certain tasks, administrators in the operations areas stated that the rationale was generally based on a need to get the job done in a timely manner or the need for additional expertise not found in-house. In the Maintenance Department, for example, there are a number of ongoing contracts with external providers.

According to industry experts, when there is need for highly technical services or the need is intermittent and would not occupy the time of a full-time employee, it may be more cost effective to contract for the service. Or, if the demand is ongoing with peaks that would demand an excessively large staff, a contract service that can guarantee coverage during peak periods may be more cost effective.

Creating a uniform process for justifying the use of contract services—that includes a cost benefit analysis of both hiring in-house staff and the contract option, and the associated indirect costs—can provide a more studied approach for such decisions.

RECOMMENDATION

Recommendation 3-1: Create a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options.

OBSERVATION: WCSD has been a member of the Panhandle Area Educational Consortium (PAEC) for decades and believes services are cost effective due to the economies of scale that can be achieved through the partnership with other small districts.

The Panhandle Area Educational Consortium (PAEC) is Florida's first, legislatively (s. 1001.451 *Florida Statutes*) created Educational Consortium, founded in 1967 as a support unit to help small districts with limited resources to better serve children, teachers, and administrators. PAEC presently serves 14 member districts (including the Wakulla County School District), representing over 45,000 students, as well as many other non-member districts who purchase services on a contract basis.

In addition to providing a wealth of instructional services to member districts, PAEC also provides several business services, including:

- student data services;
- finance and payroll services;
- risk management – property and casualty;
- human resources;
- district strategic planning;
- legislative network; and
- policy updates.

Exhibit 3-1 shows the services which PAEC will provide to the Wakulla County School District in the 2022-23 school year and the cost for each service.

Exhibit 3-1
Master Resolution and Contract
for the Wakulla County School District's
Participation in PAEC Central Services
2022-23 School Year

Service	WCSD Assessment
PAEC Membership Services	$13,144
Professional Development Center	$17,751
Curriculum Support Services	$8,876
Human Resources Support Services	$6,896
Gateway Educational Computing Consultants (Finance/Payroll)	
Gateway Support Services ($3,430.68 credit)	$21,865
Skyward License Fee (flow through to Skyward)	$30,019
ISCorp Hosting Fee **(flow through to Skyward)**	$8,118
Student Data Services	$19,551
Student Data Support Services ($555.56 credit)	$31,388
Focus School Software Fee (flow through to Focus)	
TOTAL	**$157,608**

Source: PAEC, 2022.

In addition to the services shown in **Exhibit 3-1**, PAEC also provides Risk Management Services to WCSD. The cost of this service for the 2021-22 school year was $704,121.

As other small school districts in North Florida, Wakulla contracts with PAEC for economies of scale provided by the Consortium. WCSD is saving dollars by sharing costs with other small Panhandle districts. By doing such, WCSD does not have to secure these services separately or obtain these skills on their own.

No analysis of cost savings has been completed at the state or local level; however, the benefits of the District's participation in the PAEC are clearly evident. School districts and State leaders acknowledge the value of consortia providing smaller rural districts resources and services they would not have access to acting alone.

During interviews, staff said PAEC provided daily support at some level to the finance, human resources, and instructional areas of the District. The Consortium is also instrumental in establishing networking groups. For example, the Technology Coordinator said she attends regular meetings with technology staff from member districts where they exchange information. The members of this group also provide guidance via phone and email when one of the member districts is facing a problem or new situation.

3.1.2 *Cost/Benefit Assessment*

The Ressel team identified no examples where a cost-benefit assessment was applied to obtain central administrative services.

3.1.3   *Service Delivery Changes*

OBSERVATION: The decision to outsource Food Service operations to Sodexo represents a major districtwide service delivery change with the primary purpose to improve the food offerings, but it has also improved profitability.

Although Food Services is outside of the scope of this performance audit, the process and final decision used to make this change provides evidence that WCSD is looking for and adopting alternative delivery methods in an effort to improve overall operations. The 2016 RFP laid out the District's primary objectives as follows:

- *Primary*
    - i.   *To increase student participation at all levels;*
    - ii.   *To maintain or improve the level of food quality at each service point;*
    - iii. *To upgrade equipment and facilities, as required;*
    - iv.   *To actively solicit school and community input;*
    - v.   *To practice successful marketing outreach with a strong emphasis on public relations; (vi) To provide a variety of menu choices to meet dietary requirements arising from medical and/or religious practices;*
    - vi.   *To establish and maintain a stringent cleanliness/sanitation program.*
- *To establish a formal structure to routinely and continuously gather input from school food service employees to ensure effective and efficient operations.*
- *To establish and conduct management operational staff training programs that will ensure appropriate staff development, proper supervision, consistent quality control and the exercise of appropriate safety procedures.*
- *To develop and maintain model management/operations staffing patterns at all schools, based upon their individual needs, which will assure quality service and retention of qualified employees.*
- *To develop a viable method of accurately determining the level of customer satisfaction, as well as remedial steps to be taken, as necessary.*

The Food Service Fund had a fund balance at the time of the RFP, but trends indicated that deficits were depleting the fund over time. The RFP provided extensive analysis of current revenues, costs, deficits, and participation rates and highlighted a breakeven analysis to ensure profitability. In the original contract and the amended, renewed contract dated April 2021, the District is guaranteed a return. The April 2021 contract contains the following provision:

> *The contractor Guarantees that the return to the District from the Food Service Program for the 2021-2022 school year will be Fifty Thousand Dollars ($50,000) If the annual operating statement shows a client return less than $50,000, then the contractor will reimburse the District up to the guaranteed amount. The Guaranteed Return is based on district revenue minus the Fixed Price times Billable Meals.*

According to the Superintendent, outsourcing the program has improved the quality of food offerings and, in his opinion, has benefited the District by reducing the administrative burden, controlling the program costs and ensuring the WCSD receives a share of the profits.

3.1.3   Additional Opportunities

The Ressel team has not identified any other districtwide opportunities at this time.

3.2   FACILITIES PLANNING, USE, AND CONSTRUCTION

3.2.1   Feasibility of Alternative Methods

OBSERVATION: The Facilities and Maintenance Department has not formally evaluated inhouse Facilities and Maintenance tasks to assess the feasibility of outside contracting because they lack the data on total maintenance workload conducted.

The Facilities and Maintenance Department staff conduct various Facilities and Maintenance tasks, including responding to requests from staff in the buildings as well as preventative maintenance tasks.

The District's maintenance work order system does not provide useful, timely or accurate information. The Maintenance Supervisor receives the work orders from campus staff and Foreman who create work orders, or call, text or email the Maintenance Supervisor. The Maintenance Supervisor assigns himself work orders and assigns work order requests to each of the Trades Specialists. The Department has eight Trades Specialists including general construction, HVAC, small engines, electrical, painting, lawn maintenance, plumbing and locksmith.

The Department does not have any workload statistics available from the system. The work order system is in place, but the Department does not use it consistently so there is no data readily available to calculate the total cost of labor and supplies for equipment that the Department has fixed multiple times vs. the cost of replacing the equipment.

The Maintenance Supervisor estimates that the Department receives about 30 requests per day from various methods. Although the District does not know the total maintenance workload conducted, the Ressel team estimates that if the Department receives 30 requests per day, and the District operates 180 school days per year, this would be 5,400 work order requests. The work order system can include labor and cost data, but the District does not use that feature.

Without cost data on work orders, it is challenging for the Department to determine the most efficient method to receive the service – with staff or with contracting for the service. The best practice is to maintain system-level records of purchase date, date and cost of supplies and service performed to let data drive the decision regarding continuing to patch the systems or recommend the purchase of a new system.

RECOMMENDATION:

Recommendation 3-2: Evaluate inhouse Facilities and Maintenance Department tasks to assess the feasibility of outside contracting, including compiling data on the total maintenance workload and costs incurred.

3.2.2   Cost/Benefit Assessment

OBSERVATION: The Facilities and Maintenance Department conducted a cost/benefit assessment of the contracted consultant studies of the District's HVAC systems to verify the costs achieved by replacing the equipment.

The District has experienced multiple HVAC system issues in the past few years. With this occurring, the District determined that the best way to have all the data available to make decisions on options to replace or upgrade the existing systems was to reach out to HVAC experts to assess their current systems.

In May 2022, the chief requested HVAC studies from an engineering vendor for Medart Elementary School, Shadeville Elementary School and Riversprings Middle School, as well as an option for a central utility plant for Shadeville and Riversprings. The HVAC studies evaluated the existing condition of the HVAC systems, analyzed opportunities to upgrade deficiencies to meet current functional and code requirements, and recommended solution options.

Exhibit 3-2 is an excerpt from the HVAC consultant studies.

Exhibit 3-2
HVAC Consultant Studies
May 2022

School	Study Summary	Recommendations
Medart Elementary School	Evaluated the existing condition of the HVAC systems.	Replace all split-system heat pumps with new split system heat pumps. Estimated hard cost: $1,987,699 with a project cost of $2,533,882
Shadeville Elementary School	Evaluated upgrading the existing HVAC systems, considering limited access and limited downtime concerns.	Consolidate and upgrade chiller plant and boiler plant. Estimated Cost: $11,279,446
Riversprings Middle School	Evaluated upgrading the existing systems, considering limited access and limited downtime concerns.	Option: Replace the existing direct-expansion systems with dedicated outside air systems, high percentage outside air systems, and zoned standard split systems. Estimated Cost: $6,859,005 Option: Provide new chiller plant and boiler plant. Estimated Cost: $13,526,311

Exhibit 3-2 (continued)
HVAC Consultant Studies
May 2022

School	Study Summary	Recommendations
Shadeville and Riversprings Central Utility Plant	Evaluated upgrading the existing systems, considering limited access and limited downtime concerns.	Option: Create new Combined Central Utility Plant. Provide new central utility plant (chillers, boilers, pumps, controls, electrical, etc.) to provide chilled water and heating hot water utilities to both Shadeville Elementary School and Riversprings Middle School campuses. Estimated Cost: $6,040,612 Shadeville Elementary School: Replace existing system with new system. Connect to new central utility plant. Estimated Cost: $8,894,606 Riversprings Middle School: Replace the existing direct-expansion systems with new system. Connect to new central utility plant. Estimated Cost: $10,680,443

Source: WCSD, 2022.

The HVAC studies provided options for how to solve the HVAC systems. For example, with Shadeville Elementary, the studies provided an option to replace the existing system for $11.3 million or another option to not replace, but instead create a new combined central utility with Riversprings Middle School. With comprehensive information from the studies, the Department will use the information to forecast and plan for decisions about the HVAC systems.

3.2.3   Service Delivery Changes

OBSERVATION: The Facilities and Maintenance Department is planning to replace the HVAC systems based on the external assessments, but the Facilities and Maintenance Department did not analyze the corresponding energy cost reduction.

The Facilities and Maintenance Department received the results of the HVAC studies which recommended multiple replacement options. However, the evaluations did not consider the energy costs as part of the recommendations.

The District did not review the energy costs or request the Energy Specialist to analyze the impact. The Energy Specialist did not know the reasons why the Department did not consider the additional energy data and impact.

The energy management program has been in place since 2012, with the utility costs documented for each month. Not maximizing the data available to combine with other HVAC decisions may result in an incomplete set of assumptions about the best path forward.

The EnergyCap software calculates the total energy costs expended for each building. Analyzing the data available at the lowest level possible can assist decision makers when considering the options.

RECOMMENDATION:

Recommendation 3-3: Calculate the expected energy cost reductions when installing new HVAC systems and incorporate into the external assessment proposals.

3.2.4   Additional Opportunities

The Ressel team has not identified any additional opportunities for alternative service delivery at this time.

3.3   SAFETY AND SECURITY IMPROVEMENTS

3.3.1   Feasibility of Alternative Methods

OBSERVATION: The School Safety Specialist did not document the feasibility of the multiple options for the Guardian Program to create and fill new positions, assign the role to existing staff, or to not develop the Guardian Program, and instead expand the SRO Contract with the Sheriff's Office.

In 2020, the District created the Guardian Program, and the District approved four positions. The CFO said that with salaries and benefits, the District is paying $120,000 annually for the Guardian Program.

The Marjory Stoneman Douglas High School Public Safety Act allowed school districts to create a Guardian Program to aid in the prevention or abatement of active assailant incidents on school premises. The DOE cites the following about the Guardian Program:

> *The Coach Aaron Feis Guardian Program was established in 2018 through the Marjory Stoneman Douglas High School Public Safety Act. In its initial report, the Marjory Stoneman Douglas Public Safety Commission found that having Guardians in schools is the best way to ensure highly trained personnel are in place to respond immediately in the event of a school shooting.*
>
> *Guardians are armed personnel who aid in the prevention or abatement of active assailant incidents on school premises. They are either school employees who volunteer to serve in addition to official job duties or personnel hired for the specific purpose of serving as a school guardian.*

It does not appear that the School Safety Specialist analyzed the feasibility of the options. The School Safety Specialist did not analyze the annual cost of salaries, benefits, and related other costs for the options. The first option was to create new Guardian positions as a new employee category. The second option was to coordinate with existing employees who could volunteer to serve in addition to other duties. The third option was to not develop a new Guardian Program and instead expand the SRO Contract with the Sheriff's Office.

The best practice is to analyze the feasibility, costs, strengths, and weaknesses of options for the additional Safety and Security coverage in the campuses. With the District considering an expansion of the existing Guardian Program, having all the information available could serve to assist with the decision.

RECOMMENDATION:

Recommendation 3-4: Evaluate and document the feasibility of the Guardian Program to determine the most appropriate program is in place.

3.3.2   Cost/Benefit Assessment

OBSERVATION: The School Safety Specialist did not assess the contract with the Sheriff's Office for School Resource Officers to verify cost savings achieved by contracting vs. hiring officers as employees.

The District contracts with the Sheriff's Office for 10 School Resource Officers at a cost of $60,274 per officer. Prior to entering into the agreement with the Sheriff's Office, the School Safety Specialist did not analyze the annual cost of salaries, benefits, and related other costs of what 10 police officers would cost the District to develop a District Police/Security Team.

The contract with the Sheriff's Office also provides that the District will pay for other costs should the District choose to use the SROs for other duties. Without a cost/benefit assessment, the District does not have data for what these costs would be if the District had employees for this function. For example, the contract says the following costs could be in place:

- *$34 per hour for each off-duty deputy to work at a school-related function that has been approved by the Superintendent or his designee outside of the regular school day.*
- *Travel expenses for the use of the Sheriff's Office vehicle will be reimbursed at the rate of 44.5 cents per mile for all school-related functions outside of Wakulla County.*
- *For fiscal year 2021-22 only, the School Board shall provide funding for a one-time premium pay COVID-19 supplement of one thousand ($1,000) to School Resource Officers who were in active paid status as of July 1, 2021.*

Conducting a cost/benefit assessment to analyze the feasibility, costs, strengths, and weaknesses of having internal staff vs contracting for the service could provide more data for the District to make decisions.

RECOMMENDATION:

Recommendation 3-5: Conduct a cost/benefit assessment of operating the SRO program with the Sheriff's Office or operating a District Police/Security Team.

3.3.3   Service Delivery Changes

Because the School Safety Specialist has not conducted evaluations regarding service delivery methods, the District has not made program changes to reduce costs.

3.3.4   Additional Opportunities

The Ressel team did not identify any additional opportunities for alternative service delivery at this time.

3.4   TECHNOLOGY IMPLEMENTATION AND UPGRADES

3.4.1   Feasibility of Alternative Methods

OBSERVATION: The Technology Director recently came to this position and has been systematically examining all of the systems and processes both to learn the systems as well as increase capabilities and streamline delivery of services.

During interviews, the Director said that the majority of all work performed in his department is done by in-house staff. He said he is not opposed to using outside vendors to supplement the work of his staff, as long as he has assurances that the quality of work will be improved or at least remain the same and the costs are similar or lower. At this time, the Department is receiving no staff support from PAEC, but the Department relies heavily on PAEC services in terms of major system support, back up functions and much more.

Although risk assessments are being carried out as part of the IT Disaster Recovery planning process, this information has not been used to systematically looked at to assess the feasibly of using alternative methods. Examples of frequently outsourced IT services include:

- Application/software development
- Web development/hosting
- Application support or management
- Technical support/help desk
- Database development/management
- Telecommunications
- Infrastructure

RECOMMENDATION:

Recommendation 3-6: During the annual risk assessment process, assess the feasibility of alternative service methods that could reduce costs while maintaining or improving the quality of services provided in-house.

3.4.2   Cost/Benefit Assessment

See the discussion regarding the maintenance of surveillance cameras in 3.4.3. below.

3.4.3   Service Delivery Changes

OBSERVATION: The District determined that the vendor that was providing maintenance for the surveillance cameras was not providing the level of service WCSD needed and the Technology Department took over the maintenance of those cameras.

The company that sells WCSD new surveillance cameras does the initial installation and the technicians now take care of the rest. Previously, this company also serviced the cameras as well. According to staff, service requests were not always responded to in a timely manner, and from a safety standpoint, when the cameras are not functioning properly, the District is at risk.

In analyzing the costs and benefits of having a single vendor to install and repair the equipment the primary benefit was the vendors familiarity with the devices. The Informational Services Department found WCSD could purchase the parts for the cameras directly and determined that a member of their staff had the expertise to make most, if not all, of the repairs in-house.

Because the work typically occupies less than 15 minutes per day of this individual's time, the Department determined that it could absorb this task with existing staff and improve the overall response time for service requests. In most cases, the Director said the repairs are made the same day if parts are available. The Department had not estimated the cost savings from this change in approach, primarily because the Department still pays the cost of parts. If, however, there are 3-5 camera related work orders per week during the school year, and a vendor charged a minimal service fee of $30 to $40 per call, the District is potentially saving several thousand dollars per year by doing this work in-house.

3.4.4   *Additional Opportunities*

The Ressel team identified no additional opportunities for alternative service delivery methods with the potential to reduce program costs without significantly affecting the quality of services.

3.5   *SERVICE BONDED INDEBTEDNESS*

The Surtax Resolution passed by the WCSD School Board indicates that if Voters approve the Surtax, the District intends to use a portion of the proceeds to service debt associated with the planned improvements in the areas of Facilities, Safety and Security and Technology. While most of the subtasks in this area do not apply to servicing bonded indebtedness, the Ressel team found that WCSD had not yet looked at the feasibility of alternative delivery method and did examine opportunities for alternative delivery methods.

OBSERVATION: WCSD has not yet engaged professionals to assist them in bond issuance or advise them on financing options; WCSD will need professional expertise to successfully navigate these functions.

According to a publication from the Texas School Board Association, the players in a bond issuance are needed before, during and after the bonds are issued. Below is a summary of their definitions and assessments:

- **Issuer:** The school district issuing the bonds; legally responsible for all obligations related to the issuance.
- **School Attorney:** Advises the district on general legal issues affecting the bond election and issuance, such as compliance with the open meetings provision, political advertising and campaign speech issues, and procurement requirements once bonds are sold and projects to be funded with proceeds are commenced.
- **Bond Counsel**: Certifies the issuer's authority to issue bonds; provides legal guidance to ensure the bond issue meets all federal and state securities laws and that the debt is tax exempt; prepares and reviews required documents; provides continued guidance on authorized use of bond proceeds.

- **Financial Advisor:** Advises on matters pertaining to a proposed bond issue, such as structure, timing, marketing, pricing, terms, and debt ratings; prepares or reviews various documents associated with the offer and sale; assists with the sale, including selection of the underwriter(s).
- **Underwriter (Investment Banking Firm**): Buys the bonds from the issuer for resale to investors.
- **Underwriter's Counsel:** Represents the underwriter(s) and works toward accurate disclosure in the offering documents; works in conjunction with bond counsel to prepare bond purchase agreements and other documents.
- **Credit Rating Agency:** Assigns a credit rating to the issuer based on the probability of timely repayment of the principal and interest of the bonds.
- **Paying Agent:** Remits principal and interest payments to bondholders.

Bad decisions on the front end can have long-term consequences including excessive interest costs.

On the back end, there is continuing need for professional expertise. For example:

- Continued disclosure requirements—SEC Rule 15c2-12 requires dealers, when underwriting certain types of municipal securities, to ensure that the state or local government issuing the bonds enters into an agreement to provide certain information to the Municipal Securities Rulemaking Board (MSRB) about the securities on an ongoing basis.
- Investing proceeds—only as permitted by the Public Funds Investment Act; applicable statutory provisions; and the district's investment policy.
- Arbitrage reporting—calculating and reporting on investment yields versus bond interest paid. Reporting is required for the life of the bond.
- Use of unused proceeds —only for the specific authorized purposes; to retire bonds; or for another purpose, if a number of legal requirements are met.
- Maturity: Bonds must be paid in full on or before the maturity date.

PAEC may provide guidance and support in this process.

RECOMMENDATION:

Recommendation 3-7: Evaluate the level and type of professional expertise that will be needed to support the issuance and serving of bonded indebtedness.

CHAPTER 4:
GOALS, OBJECTIVES AND PERFORMANCE MEASURES

4.0 GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Chapter 4 presents findings related to goals, objectives and performance measures. As part of the field work, Ressel & Associates examined major districtwide planning efforts and the manner in which management measures day-to-day performance and budgets, and the system of internal controls used to ensure that the program areas under review are meeting their goals and objectives.

The specific audit evaluation tasks are provided below.

4.1   ***Program Goals and Objectives*** - *Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the District's strategic plan;*

4.2   ***Performance Measures*** - *Assess the measures, if any, the District uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and*

4.3   ***Internal Controls*** - *Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.*

Finding on goals, objectives, and performance measures: Partially Meets The 2017-22 Strategic Plan is used regularly by the District, and monitored during summer workshops and mid-year reviews which are presented to the School Board. The Strategic Plan contains published goals and objectives for School Safety, Facilities and Maintenance and Technology, While the academic areas of the Plan contain key performance indicators (KPIs), KPIs are lacking for the non-academic areas under review. School Safety uses the state-required FSSAT as its primary summary of safety needs and goals and regularly meets state reporting requirements for performance in those areas. The Technology Plan contains goals, which are stated in terms of projects to be completed by year. Establishing clearly defined performance metrics for the program areas under review and using those metrics to monitor performance will provide reasonable assurance that program goals and objectives are being met. Based on best practices and the State's Benchmarks for debt, WCSD has the capacity for new debt. WCSD, however, has no Board Policies or administrative procedures relating to the issuance of debt or its goals for an acceptable debt ratio.

Findings by Research Subtask:

- Subtask 4.1 *Program Goals and Objectives – Partially Meets – The districtwide Strategic Plan contains goals and objectives related to the program areas under review. The Facilities and Maintenance function has not developed specific performance goals and School Safety uses the FSSAT as its primary summary of safety needs and goals. Technology has its own Strategic Plan that is linked to the districtwide Plan.*

- Subtask 4.2 *Performance Measures– Partially Meets – The program areas under review have no published key performance measures, however, each area formally or informally reports on various measures relating to performance. The maintenance functions tracks and reports on energy use, School Safety reports its accomplishments on the District website and regularly meets state reporting requirements relating to performance. the Technology Strategic Plan contains a list of projects slated for completion in each of the years in the five year plan , which loosely service as a measure of the Department's performance.*
- Subtask 4.3 *Internal Controls – Partially Meets – The program areas under review have policies and procedures that support the performance in each department but these controls are not currently used to ensure the accurate tracking and monitoring of program goals and objectives per se.*

In this chapter, the program performance and monitoring of the Wakulla County School District are presented in the following functional areas:

4.1   Districtwide Support for Areas Under Review
4.2   Facilities Planning, Use, and Construction
4.3   Safety and Security Improvements
4.4   Technology Implementation and Upgrades
4.5   Service Bonded Indebtedness

4.1   *DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW*

4.1.1   *Program Goals and Objectives*

OBSERVATION: The 2017-22 Strategic Plan is used regularly by the District, and monitored during summer workshops and mid-year reviews which are presented to the School Board.

The Wakulla County School District's Strategic Plan is a living document.

Strategic planning is a proactive process of identifying the critical issues that an entity must address to efficiently continue providing value. Within school districts, a good strategic plan serves as a map for the Board, senior leadership and staff to guide and direct business actions towards meeting the District's goals. In addition, such a plan moves the District from a reactionary mode to a proactive operating mode by connecting goals, strategies, performance measures, and action plans to the budget. School districts that link these elements through the planning process realize high success rates in achieving identified goals.

Exhibit 4-1 identifies the vision, mission, and core values of the WCSD Strategic Plan**.** The Plan's five focus areas are included in **Exhibit 4-2.**

Exhibit 4-1
Vision, Mission, and Core Values
Wakulla County School District
Strategic Plan

Vision
We will provide a rigorous and appropriate education that results in success for all students.

Mission
We are committed to success for all students, teachers, staff, and our community.

Core Values (governing our Way of Work)

We will always:
- Make decisions based on the best interest of the students;
- Behave in an ethical manner;
- Prepare students for productive citizenship;
- Be willing to try innovative research-based programs;
- Employ highly trained and dedicated individuals who can work effectively in their assigned positions;
- Treat each person with dignity, and honor their right to be safe;
- Recognize the uniqueness and capability of each student;
- Set high expectation, and embrace a challenging curriculum;
- Celebrate our cultural heritage and the diversity that enriches our lives;
- Embrace (implement as an expected standard) technology to engage students and enhance education;
- Work to involve our community and all stakeholders in the educational process;
- Teach and practice responsibility and service to others;
- Teach students to be accountable for their own actions;
- Focus on continuous improvement for student achievement and professional growth.

Source: Wakulla County School District Strategic Plan, 2022.

Exhibit 4-2
Focus Areas and Data-Based Needs Statements

FOCUS	AREA DATA-BASED NEEDS STATEMENTS
TEACHING/ASSESSING FOR LEARNING	While the majority of Wakulla County students taking the FSA score at level 3 or higher, we still need to work on decreasing the number of students scoring at levels one or two.
	While the number of dually enrolled students is increasing, we still need to work on improving enrollment and achievement in Advanced Placement Courses.
	While many students are enrolled in dual enrollment or advanced placement courses, we still need to increase the percentage of students taking these courses.
	While student performance is above the state average, data indicates that students have difficulty aligning school performance with expectations for the future.
	While the achievement of minority students has improved, we still need to work on decreasing the achievement gap between minority students and Caucasian students.
	While graduation rates are above the state average, we still need to work on student preparation for the work force and the demands of college.
HIGH PERFORMING STAFF	While Wakulla has highly-qualified teachers, we still need to work on the recruitment of minorities and teachers in the critical shortage areas.
	While teachers are provided with ongoing professional development, more training needs to focus on engaging students by showing how subjects are applicable to a variety of future careers.
COMMUNITY ENGAGEMENT AND STUDENT SUPPORT	While we provide many student programs, we still need to find ways to promote self-advocacy geared toward post-graduation.
	While 62 percent of Wakulla students are ready for kindergarten, we still need to work on increasing that percent.
	While we have an ever-growing Prekindergarten program and a strong food services program, we still need to work on publicizing and accessibility of the services to under privileged students.
	While schools have overall high performance, more emphasis must be given to fostering advocacy rather than a competitive spirit between schools.
	While we can't control the funding for technology, we still need to work on utilizing technology effectively to constructively engage with and inform the community.
SAFE AND ORDERLY ENVIRONMENT	While parents and community see our schools as safe, we still need to ensure that there is no lapse in students and staff safety procedures.
RESOURCES AND SYSTEM SUPPORT SERVICES	While buses are transporting students every day, we still need to work on recruitment and retention of bus drivers.
	While all bus drivers receive training and must pass some coursework, bus drivers need additional training in behavior management of students.

Source: Wakulla County School District Strategic Plan, 2022.

Several goals are included under each focus area. Each goal is supported by one or more objectives. **Exhibit 4-3** includes an example of the goals and objectives for the Focus Area E: Resources and System Support Services, which includes the program areas under review.

Exhibit 4-3
WCSD 2017-22 Strategic Plan
Example of Goals and Objectives for the Focus Area E:
Resources and System Support Services

FOCUS AREA E: RESOURCES AND SYSTEM SUPPORT SERVICES

GOAL E1: Provide efficient, effective and innovative operations that facilitate and strengthen success in the Wakulla County School District.

Goal E1 Objectives:
A) Maintain an efficient, effective, and innovative Finance Department.
B) Maintain an efficient, effective, and innovative Transportation Department.
C) Maintain an efficient, effective, and innovative MIS/Technology Department.
D) Maintain an efficient, effective, and innovative Food Service Department.
E) Maintain an efficient, effective, and innovative Facilities/Maintenance Department.

Progress toward each goal will be measured by an annual review of the following data:
- *Percent of positive responses regarding system support services on the annual stakeholder survey*
- *Student/Computer ratio*
- *Average age of district computers*
- *Breakfast and lunch participation*
- *Transportation participation*
- *Number of findings on annual audits*

Source: Wakulla County School District Strategic Plan, 2022.

A strong Strategic Plan for a school district addresses four general questions:

- Where is the school district as a whole, and the departments now?
- Where does the school district want to be in 5-10 ten years or longer?
- How is the school district going to get there?
- How will the school district measure progress and success?

Although not required in law or in Board policy, most Florida school districts have districtwide strategic plans.

Using an effective plan model, **Exhibit 4-4** provides the components of an effective strategic plan.

Exhibit 4-4
Overview of an Effective Strategic Plan

Area of Review	Plan Component \	Specific Focus of the Review
Where are we now?	**Internal/External Assessment**	• Situation Inventory/Environmental Scan • Customer Analysis • Quality Assessment and Benchmarking • Strategic Issues
	Mission	• Broad Comprehensive Statement of the School District's Purpose • Core Values and Actions to Achieve Mission • Employees and Management Involvement
Where do we want to be?	**Vision**	• Identifies the School District's Uniqueness when Combined with the Mission and Principles • A Compelling Image of the Desired Future
	Strategic Plan Framework/ Goals and Objectives	• The Desired Result After Three or More Years • Specific and Measurable Targets for Accomplishment • Leads to Quality Initiative Goals and Objectives
How do we get there?	**Action Plan**	• Activities to Accomplish Goals and Objectives • Detailed Action Plans with Linkage to Budget • Leads to Resource Allocation
How do we measure our progress?	**Performance Measures**	• Ensures Accountability and Continuous Improvement-linked Performance Targets
	Monitoring and Tracking	• Methods to Measure Results • Systems to Monitor Progress • Compilation of Management Information • Maintains Plan on Track Toward Goals

Source: Created by Evergreen Solutions, 2020.

RECOMMENDATION

Recommendation 4-1: As the current Strategic Plan is in its final year, create a new Strategic Plan with the involvement and approval of the Board, and the involvement of WCSD employees and the community. Increase emphasis in the new plan for the areas under review—specifically finance, technology, facilities, and safety and security.

4.1.2   Performance Measures

OBSERVATION: While the academic areas of the Plan contain key performance indicators, KPIs are lacking for the non-academic areas under review.

As stated before, the Strategic Plan is not used to measure progress in the areas under review.

Comparing WCSD's 2017-22 Strategic Plan to the components of an effective plan, it is clear that several components are missing for the areas under review:

- Most outcomes are not quantifiable.
- Some outcomes have no timelines and when timelines exist, they are not assessed.

- Outcomes have no linkage to the budget.

One of the short-terms goals of the Plan being created should be to establish key performance indictors/measures (KPI) for the operational areas. HES Facilities Management lists the following as the most fundamentally useful measures:

- Ratio of Preventive Maintenance to Emergency Maintenance
- Utility Costs Per Square Foot
- Work Order Completion Times
- Customer Satisfaction Rates
- Staffing Ratios by Trade

The measures when linked to a strategic goal can provide valuable information regarding progress toward goals as well as performance and productivity.

Each of the KPIs listed above would be useful for determining program performance and progress toward goal achievement in the facilities program area. Continuing the process to link the strategies to the budget would constitute the next step in the progression.

RECOMMENDATION

Recommendation 4-2: Identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance at regular intervals, and at least annually.

4.1.3   Internal Controls

OBSERVATION: There are no metrics used to monitor performance in the areas under review, and the District has not yet established an internal control system to provide reasonable assurance that program goals and objectives are being met.

As noted in **Chapter 1** of this report, WCSD produces regular management reports for leadership and the Board. However, to date, the evaluation of the program areas under review has been mostly informal, and those processes are discussed in greater detail under each of those sections in this chapter.

In the absence of a Strategic Plan with goals, objectives, strategies, and measurable outcomes, each program area generally brings matters directly to the Superintendent. In a strategic planning environment, successful school districts establish regular progress reporting intervals for both leadership and the Board, annual or biannual workshops to review progress and modify or update strategies as needed, and establish new short-term strategies for the coming year, etc. While WCSD does this in its academic areas, very few were provided in the program areas under review.

Effective school districts require each department or functional program area to produce monthly progress reports or quarterly reports to assess progress. Some districts meet during the summer to

finalize assessment of the past year's performance and develop short-term goals for the new year.

The actual schedule of events varies significantly from district to district, but in the absence of an established reporting format and schedule, the Plan is less likely to be used as an effective planning tool, and will in all likelihood end up providing little or no real impact on the District's operations as indicated by the current Plan for the program areas under review.

RECOMMENDATION

Recommendation 4-3: Establish a reporting format and schedule for the continual review of progress on new Strategic Plan in the program areas under review, as has been the case with the academic areas.

4.2   *FACILITIES PLANNING, USE, AND CONSTRUCTION*

4.2.1   *Program Goals and Objectives*

OBSERVATION: Although the District's Strategic Plan mentions facilities, the Facilities and Maintenance Department does not have active program goals and objectives.

The Chief of Facilities and Maintenance said that he does not have a facilities overall guiding document, or program goals and objectives. The Department has the FLDOE-required facilities documents, but these documents are not linked to the District's strategic plan.

The District's Five-Year Strategic Plan 2017-2022 inconsistently mentions facilities, but does not assign responsibility to the Department, and the Chief was not engaged with the plan. **Exhibit 4-5** includes excerpts from the strategic plan.

Exhibit 4-5
Strategic Plan Facilities-Related Excerpts
2017-2022

Focus Area	Objective	Ressel Team assessment
Focus Area E: Resources and System Support Services Goal E1: Provide efficient, effective, and innovative operations that facilitate and strengthen success in the Wakulla County School District.	Goal E1 Objective: Maintain an efficient, effective, and innovative Facilities/Maintenance Department.	The strategic plan's statement, "Progress toward each goal will be measured by an annual review of the following data" for this objective mentions technology, food service and transportation, but it does not mention facilities.
	Goal E1 Objective B Action Step E1.B.3: Beginning stages of planning for a new bus garage which is in the five-year plan. Also mentions "research funding options" and "hire architect to draw plans for approval through DOE and by the school board."	The strategic plan assigns this action step to the Transportation Department, but this is the responsibility of the Facilities Department to implement.

Source: WCSD Strategic Plan, 2017-2022.

Without goals, objectives, and strategies to hold the Department accountable, the Department may react to issues as they arise.

The best practice is to have a facilities master plan with goals and objectives that link to and are consistent with the Strategic Plan. The Planning Guide for Maintaining School Facilities published by the School Facilities Maintenance Task Force, National Forum on Education Statistics and the Association of School Business Officials International cites the following regarding planning:

> *The master plan is the "blueprint" for daily decision-making throughout a school district. It provides concrete documentation about the organization's needs and intentions. Moreover, it is a formal way of communicating the district's priorities. Effective planning also requires that planners evaluate both the organization's overarching goals and the day-to-day details needed to meet those targets. Thus, a comprehensive plan serves both as a blueprint for the here and now and a road map to the future.*

RECOMMENDATION:

Recommendation 4-4: Develop clearly stated and measurable Facilities and Maintenance Department goals and objectives consistent with the District's Strategic Plan.

4.2.2   Performance Measures

OBSERVATION: The Chief of Facilities and Maintenance does not have or evaluate program performance measures and there is no documented accountability at the Department level to implement the action steps cited in the Strategic Plan.

The Chief of Facilities and Maintenance said that he does not have program measures and was not familiar with the Strategic Plan as the District developed it prior to his role assignment. Without some type of measures, the Chief does not have a way to monitor the team's tasks, expectations, and results.

The District's Strategic Plan cites Objective E: Maintain an efficient, effective, and innovative Facilities/Maintenance Department with five specific action steps. The timeline is "ongoing" for all areas, which does not provide the opportunity to hold the Department accountable for completing actions on time when there is not a timeline. "District budget" is the funding source with no specific data. The "completion information" is blank and unclear for the type of data that the Department would collect or report. **Exhibit 4-6** includes the Strategic Plan's five action steps for Objective E.

Exhibit 4-6
Strategic Plan Facilities Action Steps
2017-2022

Action Step	Department Responsible	Timeline	Funding Source	Completion Information
E1.E.1. – Ensure environment is conducive to learning. • Level of upkeep; ambient noise lighting, indoor air quality, and/or thermal comfort of schools. • Continual assessment of each school.	Maintenance/ Facilities	Ongoing	District Budget	
E1.E.2. – Plan and prepare for future growth. • Complete annual Work Plan. • Complete and update Five-Year Survey. • Relocate Bus Garage, Automotive and other vocational programs. • Address the high school master plan for future additions and renovations.	Maintenance/ Facilities	Ongoing	District Budget	
E1.E.3. – Ongoing maintenance and renovations at existing schools. • Medart (remodeling, HVAC, site improvements) • Shadeville (HVAC) • WEC (Renovation) • Technology Infrastructure • Equipment purchases to support school-based educational programs.	Maintenance/ Facilities	Ongoing	District Budget	
E1.E.4. – Energy Savings • Information sharing • T-12 lights with T-8 ballasts and bulbs • LED lights on future projects – consideration • Investigate more efficient and energy saving equipment	Maintenance/ Facilities	Ongoing	District Budget	
E1.E.5. – Convert existing drawings into digital formats. • Investigate methods. • Filing Plan	Maintenance/ Facilities	Ongoing	District Budget	

Source: WCSD Strategic Plan, 2017-2022.

One best practice resource. SpaceIQ, says,

> *Facilities management metrics define a top level of success and set the benchmark for excellence in whatever is measured. Some facilities metrics might include space utilization and efficiency, total utility costs and operational flexibility."*
> *Another best practice resource, the Whole Building Design Guide, says, "Facility performance evaluation is a continuous process of systematically evaluating the performance and/or effectiveness of one or more aspects of buildings in relation to issues such as accessibility, aesthetics, cost-effectiveness, functionality, productively, safety and security, and sustainability."*

RECOMMENDATION:

Recommendation 4-5: Develop Facilities and Maintenance Department performance measures and increase specificity to implement the action steps cited in the Strategic Plan.

4.2.3   Internal Controls

OBSERVATION: The Facilities and Maintenance Department's Procedures Manual is not always consistent with the current process.

The Department has issued a 2022-23 Maintenance Operations Procedure Manual. There are some inconsistencies in the Manual and in the current process.

The Maintenance Supervisor explained that all the Trades Specialists receive a copy of the Manual, and sign to acknowledge receipt. The Maintenance Supervisor said some staff review it, and others do not. The Maintenance Supervisor said that it serves primarily as an employee Manual. The Manual does not provide information about how the Department expects the Trades Specialists to implement the work of that trade.

One example of an inconsistency is that the Manual references a Foreman work order process of using pink and yellow copies of a paper form. However, the Chief of Facilities and Maintenance provided a document called "Description of Workorder Process" that references a different process than the Manual, as it cites the Foreman's work order process as "submitting a work order to the District Maintenance Department using their computer."

Another example is the Manual references names of Department staff who are no longer employed in the District, and former position titles like the Executive Director of Facilities and Maintenance that do not exist in the current organization. The Manual also includes names of current employees.

The Manual references Board Policy 6.32 regarding no personal cell phone usage. The policy states that employees who bring personal cell phones to work must limit their use to only certain times. However, another section may be confusing, especially for new staff, as the Manual states that with approval, employees may use personal cell phones for business purposes. Another section implies that the District expects employees to provide business use of their personal cell phone as the Department requires the employee to provide their phone number. The District does not provide cell phones to Maintenance staff, but the District does provide a small monthly stipend for employees who use their personal cell phone for business.

Without current procedures, staff may not use the document for its intended purpose and the program goals and objectives may not be achieved if it is not what is occurring.

The Planning Guide for Maintaining School Facilities cites the following regarding procedures:

"Every Maintenance and Operations Department should have a policies and procedures Manual that governs its day-to-day operations. The Manual should be readily accessible (perhaps via an Intranet or the Internet) and written at a level consistent with the reading ability of Department members. At a minimum, the Manual should contain:

- ✓ mission statement
- ✓ personnel policies
- ✓ purchasing regulations
- ✓ accountability measures

    ✓ asbestos procedures
    ✓ repair standards
    ✓ vehicle use guidelines
    ✓ security standards
    ✓ work order procedures

The best practice is to develop, maintain and distribute current and complete procedures to hold staff accountable. With procedures development, the best practice is to exclude the name of staff to ensure reduce the need for updates to the Procedures Manual.

RECOMMENDATION:

Recommendation 4-6: Review and revise the Facilities and Maintenance Department's Procedures Manual to ensure consistency with the current process.

4.3 *SAFETY AND SECURITY IMPROVEMENTS*

4.3.1   *Program Goals and Objectives*

OBSERVATION: The Strategic Plan contains published goals and objectives for School Safety and the Safety Department uses the state-required FSSAT as its primary summary of safety needs and goals; however, the Department has not linked these documents or communicated its plan for accomplishing those goals.

The School Safety Specialist confirmed that the Department's goal is to "keep kids safe" but the Department does not have any written goals and objectives outside of what is published in the Strategic Plan. Although the Department has not published its goals and objectives, the Department uses the state-required FSSAT as its primary summary of safety goals and needs. Although much of the information from the FSSAT is confidential, there are identified goals and needs that the District regularly reviews and addresses.

The District's Five-Year Strategic Plan 2017-2022 in section 1.1 Alignment to AdvancED Standards, the Plan lists a strength as "safe environment," but the School Safety Specialist was not familiar with the document. The information included was general and could be challenging to hold the Department accountable to achieve the results.

Exhibit 4-7 includes excerpts from the Strategic Plan.

Exhibit 4-7
Strategic Plan Safety and Security-Related Excerpts
2017-2022

Focus Area	Summary
Focus Areas and Data-Based Needs Statements Safe and Orderly Environment	While parents and community see our schools as safe, we still need to ensure that there is no lapse in students and staff safety procedures.
Focus Area D: Safe and Orderly Environment	Goal D1: Provide an educational environment that ensures a safe, drug free, healthy school climate both physically and emotionally.

Source: WCSD Strategic Plan, 2017-2022.

The best practice is to develop goals and objectives so the Department and staff can be accountable to the expectations of leadership at the District level.

RECOMMENDATION:

Recommendation 4-7: Record Safety Program goals and objectives to ensure that the Department is meeting the expectations laid out in the District's Strategic Plan.

4.3.2   *Performance Measures*

OBSERVATION: The Strategic Plan contains performance measures for School Safety, and in most instances the Department is tracking the requested data in response to state requirements, however, the Department is not actively participating in the planning process or linking the FSSAT goals and needs to the districtwide Plan.

The District's Strategic Plan cites performance measures regarding safety, but it is unclear how the District is monitoring the measures. **Exhibit 4-8** includes the Strategic Plan's safety-related performance measures.

Exhibit 4-8
Strategic Plan Safety-Related Measures
2017-2022

Action Step	Summary
Focus Area D: Safe and Orderly Environment Goal D1: Provide an educational environment that ensures a safe, drug free, healthy school climate both physically and emotionally.	• Number of SESIR offenses reported annually. • Number of student and faculty injuries on school property. • Percentage of parents, employees, and students who indicate a positive perception of the learning climate in their schools on the annual stakeholder survey. • Number of cited fire and safety violations on the PAEC Safety Audits/Reports and Reviews.
Focus Area D: Safe and Orderly Environment Goal D1: Provide an educational environment that ensures a safe, drug free, healthy school climate both physically and emotionally.	D1.A.1. – Determine bullying prevention awareness training that is currently being provided. D1.A.2. – Create a bank of resources and activities from which schools can draw. D1.A.3. – Evaluate the implementation of the training.

Source: WCSD Strategic Plan, 2017-2022.

The School Safety Specialist was not aware of these specific performance measures in the Strategic Plan for the Department, but provided evidence that state reporting requirements relating to most of the measures shown above are being met. In addition, the School Safety and Risk Assessment section of the WCSD website contains the following:

Examples of Our Safety Measures

- *Below are examples of the kinds of measures the Wakulla School District has incorporated in the comprehensive school safety strategy.*
- *Security cameras have been placed in every facility within the school district.*
- *Bus loading/drop off areas monitored by staff*
- *CPR and First Aid training for staff*
- *TEACH (Techniques for Effective Adolescent and Child Handling)*
- *Comprehensive safety plans for each school updated annually--plans include evacuation, shelter-in-place, parent communication*
- *Staff members designated to assist special needs students in an emergency/crisis*
- *Employee/visitor identification badges*
- *Designated parking for students, staff, visitors*
- *Crisis plans updated regularly to reflect current climate and level of risk*
- *Crisis management teams in all schools*
- *Regular maintenance and testing of security alarm systems*
- *Fire safety drills conducted as required*
- *Defibrillators tested regularly*
- *Entrance and Exit signs clearly marked and visible and maintained (signs such as No Smoking, Jessica Lunsford Act, check in at main office and so forth)*

- *Appropriate identification required of adults signing out students.*

While these actions and accomplishments are loosely related to performance, the accomplishments are not stated in terms of a key performance measure.

The best practice is to develop and monitor departmental performance measures. Key Performance Indicators (KPIs) express what the Department wants to achieve by when. KPIs are the quantifiable, outcome-based statements used to measure if the Department is on track to meet the goals or objectives. The anatomy of a structured KPI includes:

- A Measure – Every KPI must have a measure. The best KPIs have more expressive measures.

- A Target – Every KPI needs to have a target that matches your measure and the time period of your goal. These are generally a numeric value the Department is seeking to achieve.

- A Data Source – Every KPI needs to have a clearly defined data source so there is no gray area in how the Department is being measured and tracked.

- Reporting Frequency – Different KPIs may have different reporting needs, but a good rule to follow is to report on them at least monthly.

RECOMMENDATION:

Recommendation 4-8: Communicate expectations regarding performance measures for the Safety and Security function and timely report the results.

4.3.3   Internal Controls

OBSERVATION: The Safety function has several types of procedure documents, but documents are not consistent, current, and consolidated into one document, increasing the risk that all staff will know what to do during an emergency.

The District has a School Safety Plan and procedures document. However, there are some sections that are not consistent, or the information is not current. Its cover is dated 2021-22, but page 3 cites the 2019-20 School Safety procedures. The Table of Contents includes six sections, but two of the sections are missing – page 4: Emergency Quick Reference Guide and page 15: Threat Assessment Procedural Guide. However, the document ends on page 12.

The Safety Plan document references the role of an SRO, but the District has excluded the role of the Guardian. The District added Guardians in 2020, but excluding their role increases the risk that their role and the SRO's role will be unclear to staff on the campuses.

The Safety plan document appears to be a compilation of different documents as it has different font styles and sizes. The document lists page numbers in the table of contents, but the document excludes page numbers.

The District coordinated with the Panhandle Area Educational Consortium to provide the classroom emergency procedures guide that the Department places in each classroom. However, it is not current, with a September 2008 date.

The District provided active shooter procedures – drills and live situation to the Ressel team as a separate one-page document, but the procedures document excludes these active shooter procedures.

The School Safety Specialist has attempted to provide information to all staff as he identifies safety and security issues, but there is not a process to keep a master procedures document.

Without a comprehensive current safety document and a process to keep the documents current as safety events occur at a national level, there is an increased risk that staff may not know what to do in an emergency.

The US Government's Cybersecurity & Infrastructure Security Agency provides extensive school safety and security resources, including a K-12 School Security Guide.

RECOMMENDATION:

Recommendation 4-9: Review and consolidate the Safety and Security function procedure documents to ensure that all staff will know what to do during an emergency.

4.4   *TECHNOLOGY IMPLEMENTATION AND UPGRADES*

4.4.1   *Program Goals and Objectives*

OBSERVATION: The WCSD District Technology Strategic Plan links back to the District's Strategic Plan Goals and Objectives and contains a Five-Year Tentative Outlook that lists the projects in each of the next five years, but lacks budget estimates, estimated completion times, and strategies that constitute performance goals and objectives.

The Technology Strategic Plan states:

> *a. The District's Technology Strategic Plan*
>
> *The Technology Strategic Plan provides a needs assessment and long-term plan and identify funding sources for future implementations and improvement efforts as they relate to technology in Wakulla County Schools. The 2022-2027 Technology Strategic Plan aligns with the goals of the Wakulla County School District's overall strategic planning and professional development initiatives.*
>
> *b. Our Instructional Technology Vision*
>
> *Consistent with our core mission our vision is to continue to enhance and facilitate digital literacy in our community by using technology to enrich student learning, maintain Wakulla County Schools Technology infrastructure, information Systems, and fulfill FLDOE Reporting Requirements and provide instructional technology support for teachers and staff and aid in maintaining our Learning Management System.*

Additionally, we foresee more opportunities for students to be engaged with a technology rich environment that will serve students in not only fostering digital learning but also developing essential life skills.

The Plan contains project lists for the next five years. The first two years of the Plan are as follows:

2021-2022

- *Implementation of Multi-Factor Authentication*
- *Continuing to bolster the district's 1-1 initiative including BYOD infrastructure*
- *Deployment of new Battery Back-ups / Uninterrupted Power Supplies (UPS)*
- *Ongoing Digital Learning and Digital Textbook Support for WCSB Apps (ClassLink)*
- *Satisfaction of MIS state reporting requirements*
- *Pilot the use of group policy or software for student safety and computer and browser security*
- *Pilot use of Get Help across multiple sites*
- *Continued implementation of Learning Management System*
- *Bolster and deploy mobile student labs via laptop carts at various sites*
- *Seek eRate funding for replacing switches.*
- *Survey stakeholders for Technology Need and generate targeted area of focus.*
- *Complete MFA process and increase digital literacy for Microsoft 365, Skyward, and Focus*
- *Begin preparation for CTE Certification Support*
- *Summer Inventory Audit / Begin Technology Refresh Initiative*

2022-2023

- *Full implementation of Learning Management System*
- *Roll out Get Help Ticket System District wide*
- *Support Digital Learning and Video Curriculum Efforts*
- *Begin working toward 2:1 Device to Student ratio*
- *Finish Deployment of UPS / Begin installation of core infrastructure.*
- *Complete 2022-2023 Strategic Mid-Year Review*
- *Begin Piloting Windows 11 for Staff & Student Use.*
- *Provide support for ongoing projects and renovations.*
- *Support Teacher certifications and standalone carts for certification pathways*
- *Complete e-rate process for Switches, begin installation*
- *Summer Inventory Audit*

Some, but not all of the projects are discussed in the narrative following the project lists and one item contained a cost and timeline estimate:

In addition to current EOL[end of life] items Wakulla County Schools also maintains a 1-1 inventory of student devices for assignment to students including iPads and Laptop carts for elementary students and laptops as standard practice grades 9-12 with laptops available for check-out in grades 6-12. Of this inventory initial computers issued need

refresh on an ongoing basis due to standard wear and tear. These computers are primarily two models (Lenovo 81 VS and HP Probook 445 G7) moving forward these devices should be replaced with a comparable student use computer. The Lenovo 81 VS were donated and total 1206 student devices while the HP Probook 445 G7 make up the bulk of the student laptop inventory district-wide at 2832 computers for carts and check-out. To replace the full set at original purchase price of $445 a device the value would be $1,260,240.00. We anticipate replacing this full set of computers in waves with completion of the set prior to the end of the 25-26 academic year with another replacement to begin in the following 5 years.

When asked, the Director said that he and his team implement the Plan internally, and when it becomes apparent that something is not going to be completed on time or within budget, the Director takes it to the Assistant Superintendent and Superintendent for further guidance.

The Director said that implementation of the Plan is not the only measure of performance per se. Rather, he stated that ensuring that the systems are kept up and running and that instruction and testing capabilities remain available as needed is what he believes are how the Department's performance is measured.

RECOMMENDATION

Recommendation 4-10: Enhance the current Technology Strategic Plan to include clear and measurable strategies, cost estimates, revenue sources and timelines for implementation.

4.4.2   Performance Measures

OBSERVATION: Completing one or more of the projects contained in the Technology Strategic Plan appears to be the measure of success; however, the primary performance measure stated by staff and leadership is keeping the systems up and running.

Regular update meetings are held with leadership to discuss project progress, and modifications can be made to the Plan with the permission of the Assistant Superintendent and the Superintendent. These projects, however, are not a true measure of performance.

Key performance measures or indicators (KPI) for a school's technology operation provide management and the decision-makers the information needed to address current needs and appropriately plan for the future. Examples of key measures currently in use by school districts in Florida, including the Lee County School District include:

Average Age of Student/ Staff Devices:

- The older the device, the more technical support is needed.
- Aging charts predict intervals of need for devices in the future.

Ratio of devices/users to direct and indirect technical support personnel:

- Number of Devices per FTE Technical Support Staff – Workload management

- Ratio of Total Students to Technology Staff – Workload management
- Ratio of Total Students to Instructional Technology Staff – Educational effectiveness and workload management
- Ratio of Total Employees to Technical Support Staff
- Ratio of Instructional Computers to Instructional Technology Staff - Educational effectiveness and workload management.

Although the Department appears to be operating smoothly, the absence of performance measures, particularly ones that link back to the Technology Plan, could result in priority needs being sidestepped. For example, the fact that the current staff are able to handle the technical support needs today, does not mean that as more devices are added, or the complexity of the devices changes that current staff will continue to handle the workload. Proactively reporting the key performance measures and trends could avert crises in the future.

RECOMMENDATION

Recommendation 4-11: Define Key Performance Indicators for Technology operations and regularly monitor and report performance.

4.4.3   Internal Controls

OBSERVATION: In the absence of key performance indicators outlined in the Strategic Technology Plan, the completion of projects is only loosely connected to the achievement of departmental goals and objectives.

Update meeting to discuss project progress and regular reports on progress to leadership and the Board are a control in terms of project completion. As noted above, however, projects and the completion of projects are not the same as key performance indicators that look more globally at the overall performance of the function.

Best practices suggest that the establishment and then monitoring of key performance indicators is not only an internal control, but an indicator to assist in future planning efforts based on trends and patterns relating to environmental and student progress trends.

RECOMMENDATION

Recommendation 4-12: Once key performance measures are established, adopt internal controls to ensure that goals and objectives are being met.

OBSERVATION: Technology has policies and procedures and a Disaster Recovery Plan that provides assurances that the system will stay up and running in the event of a disaster.

WCSD has compiled all related policies and procures into the Information Technology: Policies and Procedures document last updated in September 2021, at the start of the last school year, which will be discussed in **Chapter 6,** in greater detail,. The Overview states:

> *The IT Department's intention for publishing Policies and Procedures is to provide clear guidelines and expectations aligned with established mission of providing users with the best resources possible to educate every student. The IT Department is committed to protecting Wakulla County School District's users from illegal or damaging actions by individuals, either knowingly or unknowingly… It is the responsibility of every computer user to know these guidelines, and to govern themselves accordingly.*

Staff, students and parents are required to annually sign the document, acknowledging that they understand the policies and the disciplinary actions that can occur should the policies be violated.

In addition, WCSD has a Disaster Recovery Plan last updated in April 2022. The Policy Statement at the beginning of the document states:

> ### *Policy Statement*
> - *The District shall develop a comprehensive IT disaster recovery plan.*
> - *A risk assessment shall be undertaken to determine the requirements for the disaster recovery plan.*
> - *The disaster recovery plan should cover all essential and critical infrastructure elements, systems and networks, in accordance with key business activities.*
> - *The disaster recovery plan should be periodically tested in a simulated environment to ensure that it can be implemented in emergency situations and that the management and staff understand how it is to be executed.*
> - *All staff must be made aware of the disaster recovery plan and their own respective roles.*
> - *The disaster recovery plan is to be kept up to date to take into account changing circumstances.*

The policy elements stated above comply with best industry practices, and the Plan itself lays out the strategies and processes for mitigating the risk of data loss and the recovery processes to follow in the event of various types of disasters.

Taken collectively, the Ressel team found the internal control structure for the general technology operation to be comprehensive.

OBSERVATION: Any technology purchases made at the departmental or campus levels have to come through IT, which provides an additional level of control in terms of ensuring that any devices purchased are compatible and further the mission of the District.

One of the more challenging aspects for any information technology organization is ensuring the integration and compatibility of system, programs and devices. In school districts this challenge is amplified by the number of schools, programs and departments served and the diversity of needs. When one school or program elects to adopt a new program or purchases a new device to support a program, and that program or device cannot be supported by information technology, problems arise.

WCSD has taken steps to ensure that these challenges are addressed up front, prior to the authorization to purchase, by requiring all technology-related purchases are routing to Informational Services and the actual purchase is made by the Department. The only exception to this process is when federal or grant funds are being used. In that case, the request is still vetted by the Informational Services team, but the final purchase approval is processed by the individuals controlling those funds.

4.5   *SERVICE BONDED INDEBTEDNESS*

WCSD has indicated that their intent is to issue debt to finance the outlined projects and service the debt with proceeds from the Surtax.

4.5.1 Program Goals and Objectives and 4.5.2 Performance Measures

OBSERVATION: Based on best practices and the State's Benchmarks for debt, WCSD has the capacity for new debt. WCSD, however, has no Board Policies or administrative procedures relating to the issuance of debt or its goals for an acceptable debt ratio that will result in favorable bond ratings in the future.

WCSD has existing debt, and according to the Surtax Resolution and documentation provided by the District, the plan is to issue new bonded indebtedness to finance a portion of the needed new construction and renovations.

Long-Term Debt is summarized in the FY 2021 Financial Statements as follows:

> *At June 30, 2021, the District had total long-term debt outstanding of $540,000, which is the remaining balance of a $900,000 note payable entered into during a prior fiscal year for the purchase of school buses. During the year, retirement of debt was $180,000.*

Exhibit 4-9 provides a comprehensive look at WCSD's current debt and debt service obligations.

Exhibit 4-9
Current Debt Estimate for End of Fiscal Year 2021

Debt	Balance on 6/30/20	Paid in FY 2021	Balance on 6/30/21	Payment for FY 2022
Note Payable	$720,000	$180,000	$540,000	$180,000

Source: WCSD Audited Financial l Statement, FY 2021.

To assess the financial position of the District in terms of overall debt and debt service, it is important to look at demographics of the District and its tax base. **Exhibit 4-10** uses the debt and debt service amounts shown in **Exhibit 4-9** to calculate relevant ratios.

While there are no statutory guides relating to debt ratios and capacities for Florida school districts, the State of Florida's Benchmark Debt Ratio for the State as a whole —debt service to revenues available to pay debt —is set at 6 percent. WCSD ratio of less than 1 percent as calculated in **Exhibit 4-10**, is well under the State's benchmark.

Exhibit 4-10
Debt and Debt Service Ratios for
Wakulla County Public Schools

DEMOGRAPHICS	
2021 Population of Wakulla County, Florida	34,690
2021 Assessed Property Value in Wakulla County School Board, Florida	$2,063,726,982
2021 Assessed Taxable Property Value in Wakulla County School Board, Florida	$1,946,244,574
Total Wakulla County School District Actual Revenues 2020-21(All Funds)	$54,145,825
Total Wakulla County School District Actual Expenditures 2020-21(All Funds)	$54,824,890
DEBT RATIOS:	
Total Debt as a Percent of Assessed Property Value	0.03%
Total Debt as a Percent of Taxable Property Value	0.01%
Debt per Capita – Wakulla County, Florida	$15.57
Total Debt as a Percent of Actual Revenues (All Funds)	1.00%
Total Debt as a Percent of Actual Expenditures (All Funds)	0.98%
Total Debt Service as a Percent of Actual Revenues (All Funds)	0.33%

Sources: Compiled by Ressel & Associates from the following sources
Population: County data from USAFacts.
Property Values, Wakulla County Property Appraiser, July2022.
Actual Revenues and Expenditures, 2021-21 Audited Financial Statements.

Many school districts nationally establish an acceptable debt ratio based on maintaining a high bond rating with the various rating agencies. The higher the rating the lower the interest rate. In general, Moody's assigns bond credit ratings of Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, with WR and NR as withdrawn and not rated, respectively. Standard & Poor's and Fitch assign bond credit ratings of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D, with the latter denoting a bond issuer in default. The agencies rate bonds at the time the bonds are issued. Based on these ratings, many school districts will set a goal of maintaining an AA or A rating and set the debt ratio goal accordingly.

As stated above, the State of Florida's Benchmark Debt Ratio for the State as a whole —debt service to revenues available to pay debt —is set at 6 percent. The Palm Beach County School Board set their maximum debt ratio for General Obligation Bonds at 10 percent:

> *... the measure shall be the outstanding debt-to-taxable property ratio, such that a bond issue, together with other school bonds outstanding against the District shall not exceed ten percent (10%) of the nonexempt assessed valuation of the District.*

For additional context, the Texas Legislature limited the amount of bonded debt a school district could issue to between 7 and 10 percent of the assessed valuation of taxable property, with tax limitations for each percentage point that the ratio exceeded 7 percent.

RECOMMENDATION

Recommendation 4-13: Adopt a goal debt ratio or maximum ratio that the Board will accept and annually or at the time that WCSD contemplates new borrowing, report the impact that any long-term borrowing decisions have had or will have on the ratios.

CHAPTER 5:
REPORTING ACCURACY AND ADEQUACY

5.0 REPORTING ACCURACY AND ADEQUACY

Chapter 5 presents findings related to reporting accuracy and adequacy. During the performance audit, Ressel & Associates examined districtwide information systems as well as any ancillary systems used in each of the functional areas under review to determine if the systems are meeting the business needs of the organization and are capable of delivering timely, accurate and useful information for management and stakeholders. Ressel & Associates also examined the District's website and other tools used to keep the general public informed about ongoing projects and business activities. Ressel & Associates also assessed the Open Records processes for responsiveness and accuracy.

The specific audit evaluation tasks are provided below.

5.1 **Information Systems** - *Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;*

5.2 **Internal and External Reports** - *Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program;*

5.3 **Public Access** - *Determine whether the public has access to program performance and cost information that is readily available and easy to locate;*

5.4 **Accuracy and Completeness** - *Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and*

5.5 **Corrective Actions** - *Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections.*

Finding on reporting accuracy and adequacy: Partially Meets. WCSD has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports prepared by the program areas under review appear to be accurate; however, the Ressel team found no documented process for retracting and reissuing corrections when necessary. External auditors found only a limited number of inaccuracies; when the audits found inaccuracies, WCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act.   The District has a Board-approved policy that serves as the guideline for open record requests but no administrative procedures detailing how the Policy will be implemented. The facilities and maintenance function, however, does not have a page on the District website. WCSD has a process in place to ensure the accuracy and completeness

of all information sent to the Board and posted on the District website, but the process for making corrections, if needed, is not documented.

Findings by Research Subtask:

- Subtask 5.1 *Information Systems –Meets –WCSD has financial and non-financial information systems in Finance, Human Resources, Facilities/Maintenance and Construction, Safety and Security, and Technology that are capable of providing useful, timely, and accurate information to the public.*
- Subtask 5.2 *Internal and External Reports – Meets –The Ressel team reviewed the many reports issued by the program areas under review and found no evidence of inaccuracies. Further, the Ressel team found no reports that specifically evaluated the accuracy or adequacy of public documents, reports, and requests or found errors in reports prepared by the District related to the program areas under review.*
- Subtask 5.3 *Public Access –Partially Meets –WCSD has a Board-approved open records policy but no administrative procedures detailing how the Policy will be implemented. The District's website appears to be user-friendly, timely and accurate, but it lacks information on the Strategic Plan and contains limited program performance and cost information for the program areas under review and the Surtax. Facilities and Maintenance has no webpage.*
- Subtask 5.4 *Accuracy and Completeness – Meets –WCSD has a process in place to ensure the accuracy and completeness of all information sent to the Board and posted on the District website.*
- Subtask 5.5 *Corrective Actions –Partially Meets – WCSD regularly makes corrections when needed but does not have a documented process for reporting corrections to public documents and reports.*

In this chapter, the reporting accuracy and adequacy in the Wakulla County School District are presented in the following functional areas:

5.1	Districtwide Support for Areas Under Review
5.2	Facilities Planning, Use, and Construction
5.3	Safety and Security Improvements
5.4	Technology Implementation and Upgrades
5.5	Service Bonded Indebtedness

5.1   *DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW*

5.1.1   *Information Systems*

OBSERVATION: WCSD uses the financial and non-financial information systems listed below in Finance, Human Resources, Facilities/Maintenance and Construction, Safety and Security, and Technology are capable of providing useful, timely, and accurate information to the public but there is only minimal evidence that the systems are being used in that way.

- Skyward–Hosts all financial information, maintained and hosted off site in coordination with Panhandle Area Educational Consortium. Skyward is the primary tool for HR and Finance.

- Focus–School Information System (SIS) system, hosts all student information, maintained, and hosted off site by Focus school software.

- Asset Management–Information Technology (IT) Inventory Management system with inventory and purchasing information for District IT purchases and hardware.

- Active Directory –Windows Active Directory, integrated with the Finance and HR systems to maintain staff access and records. Syncs with both the student information system as well as our Finance and HR application.

- Janus Group-Ticket Management system for Facilities, Maintenance and Construction. Web-based, holds work order and ticketing information.

- BoardDocs-while not a true system, is a primary web-based mechanism for sharing Board related information with the public.

5.1.2   Internal and External Reports

OBSERVATION: The Ressel team found no reports that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program.

As discussed in **Chapters 1 and 4** of this report, there are reports prepared and submitted to the Board and/or provided to the general public. The Ressel team found no evidence of any reports or documents pointing out inaccuracies in WCSD's reports being released and retracted for correction nor any policies or procedures indicating how corrective action would be taken (See **Section 5.15**).

OBSERVATION: Reports prepared by the Leadership Team are regularly presented to the Board and made available to the public through the website in BoardDocs; critical budget documents are also made available to the public in person during budget workshops and on the District website.

Several special management reports have been prepared for the program areas under review over the last few years. These reports are listed below under the specific program areas:

- Facilities:
    – 06-21-2021 - 5 Year Facility Survey Report
       (http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C34SZT7528B3)
    – 12-13-2021 - 5 Year District Facilities Work Program
       (http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C9BJEP4CD698)
- Safety & Security
    – 06-21-2021 - 2019-2020 Safety Report

(http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C3YH8V4750E6)
- − 10-18-2021 - School Safety Plan
  (http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C7LK2Y4FD348)
- − 10-18-2021 - FSSAT (this has no attachment due to confidentiality and is exempt from public records)
  (http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C7LR9467DC13)
- Technology
  - − 10/18/2021 - Information Technology Policies and Procedures
    (http://go.boarddocs.com/fl/wcsb/Board.nsf/goto?open&id=C75HCW47E845)

Several additional reports included budget presentations with detailed budget timelines and information on capital outlay items.

In compliance with best practices, administrators are providing comprehensive management reports to the Board.

The effect of this practice keeps the Board informed of administrative operations and compliance with Board Policies.

5.1.3   Public Access

OBSERVATION: The Wakulla County School District has a Board-approved policy that serves as the guideline for open record requests (Policy 3.50) but no administrative procedures detailing how the Policy will be implemented.

In WCSD, the Chief Human Capital Officer is responsible for open records requests and the District receives about 40 requests annually. She prepares the District's response to all requestors.

The Officer understands the importance of having a systematic process for respondents.

Sections 1001.42 and 1001.43, *Florida Statutes*. as well as Chapter 119, *Florida Statutes*, provide specific guidelines for open records requests. In addition, a School Board Policy relating to Open Records is found on WCSD's policy webpage in Policy 3.50. The policy was updated on July 30, 2018.

The District has no administrative procedures for open record requests nor for fee collection for such requests. However, Policy 3.50 has sufficient details and compares well with administrative procedures used in other districts.

Most school districts in Florida have adopted a policy and administrative procedures on Open Records Requests that include information such as the following:

- All public records shall be available for inspection and copying under the supervision of the custodian (or designee) of the public records at reasonable times during the normal business hours.

- Records that are presently provided by law to be confidential or prohibited from being inspected by the public are exempt from production.

- The Board attorney should review requests, as needed.

- A request to inspect or copy a public record may be made verbally or in writing.

- Requests for public records shall be fulfilled in a limited reasonable amount of time.

- The maximum cost of duplication prescribed by law shall be charged and collected before the work is completed.

- In addition to the actual cost of duplication, a special service charge shall be imposed for the cost of the extensive use of information technology resources or of clerical or administrative personnel.

- A request for information is a request in which the requested information does not already exist in public record form. A specific request for information may or may not have a record that can fulfill the request and if a record exists it will be provided as permitted by law.

- All district records will be maintained in accordance with the GS1-SL and GS7 records retention schedules established by the Florida Department of State.

- The Superintendent or designee is authorized to establish processes and procedures to implement this policy.

This information is provided in Policy 3.50; however, there appears to be a lack of consistency in collecting fees for services. Of the 40 requests per year, fees have only been assessed once or twice a year.

The current state of affairs leads to inconsistencies in responding to open records requests and funds are not being collected regularly for services provided by the District to the public.

RECOMMENDATION

Recommendation 5-1: Create and implement an administrative procedure or checklist for open records to provide uniformity that fully details specific information on the application of consistent fees to be assessed for such services.

OBSERVATION: The District's website appears to be user-friendly, timely and accurate, but it lacks information on the Strategic Plan and contains limited program performance and cost information for the program areas under review and the Surtax.

The Wakulla County School District website is maintained by the Director of Special Programs and Assessment with oversight by the Director of Technology. The District has a systematic process to ensure accuracy prior to documents being placed on the website.

WCSD does not post the Strategic Plan on a separate webpage. To locate the Strategic Plan, the user must search the BoardDocs for meetings where the Strategic Plan is discussed or progress reports are given. Many school districts have a separate page for the Strategic Plan so the general public has easy access to the Plan and the progress reports that would provide program performance and cost information.

Only limited information is available to the public on the program performance and cost in the program areas under review. The Facilities and Maintenance function has no webpage. School Safety has a page with a great deal of information for the public. The Technology page is comprehensive, but does not provide performance or cost information.

At the time of this writing, WCSD had not posted information announcing the referendum or describing the proposed use of the funds.

RECOMMENDATION

Recommendation 5-2: Create a Strategic Plan webpage and augment information on the website to include the areas under review and the upcoming Surtax.

OBSERVATION: WCSD provides the public easy access to Budget/Financial data in compliance with provisions found in s. 1011.035, *Florida Statutes*, School District Budget Transparency; however, some enhancements may be needed.

Exhibit 5-1 examines s. 1011.035, *Florida Statutes,* School District Budget Transparency and assesses the District's compliance with the stated provisions. As shown, some portions of the statute are "required" while other sections are "encouraged." Among the required items is budget "information in a manner that is simply explained and easily understandable." The budget information is available on the website, but there is no narrative explaining the categories or providing any insights into the reasoning behind any changes from previous years. The site does contain links to the Florida Department of Education (FLDOE) website where District and campus-level fiscal data are also found.

The Government Finance Officers Association (GFOA) provides a long list of criteria that must be met to achieve the GFOA's Distinguished Budget Presentation Award. While WCSD may not wish to fulfill all of the criteria, the following basic criteria may provide an easily understandable narrative for the general public:

- *a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes.*
- *an overview of significant budgetary items and trends.*
- *describe sources of funds and all funds that are subject to appropriation*
- *describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year.*

Exhibit 5-1
Analysis of Statutory Requirements

Statutory Requirement	Evidence of WCSD Compliance
*(1) It is important for school districts to provide budgetary transparency to enable taxpayers, parents, and education advocates to obtain school district budget and related information in a manner that **is simply explained and easily understandable**. Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed, its implementation thoroughly monitored, or its outcomes evaluated.*	A link on the Finance page called Fiscal Transparency links the user to an FLDOE site with FLDOE districtwide information and individual links to each school's per pupil expenditures compared to districtwide averages as shown in the example provided in **Exhibit 5-2.** Additional financial data is also located under a tab called Prior School Public Accountability Financial Reports. **No** simple, easy to read definition of key performance data was found. Links to budget documents are provided for FY 2008-09 through FY 2021-22. No explanations for the documents were found to help the lay user understand the documents.
(2) Each district school board shall post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. This information must be prominently posted on the school district's website in a manner that is readily accessible to the public.	Only the approved budgets for each year are posted. No information is available on the Finance page regarding the budget process or hearing dates. Legal notice of hearing dates is posted on BoardDocs prior to the meetings as prescribed by law.
(3) Each district school board is encouraged to post the following information on its website:	
(a) Timely information as to when a budget hearing will be conducted.	No information regarding budget hearings was found on the Finance or Board page for the budget hearings for FY 2022 or the coming hearings for FY 2023.
(b) Each contract between the district school board and the teachers' union.	Contracts are posted on the Human Resources webpage at https://www.wakullaschooldistrict.org/SalarySchedules
(c) Each contract between the district school board and noninstructional staff.	Contracts are not posted but a salary schedule for non-instructional an administrative positions is available on the Human Resources webpage at https://www.wakullaschooldistrict.org/SalarySchedules
(d) Each contract exceeding $35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties. *(e) Each contract exceeding $35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3).*	No vendor contracts or bids are posted on the District website.
(f) Recommendations of the citizens' budget advisory committee.	None found – WCSD has a Citizen's Advisory Council but instruction is their primary focus.
(g) Current and archived video recordings of each district school board meeting and workshop.	None found
(4) The website should contain links to:	
(a) Help explain or provide background information on various budget items that are required by state or federal law.	None found
(b) Allow users to navigate to related sites to view supporting details.	All of the Auditor General Audited Financial Reports going back to FY 2009 are available on the finance page.
(c) Enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.	Contact information is available on the Finance page.

Source: Compiled by Ressel & Associates, June 2022.

An item that is encouraged above is the prominent publication of budget hearing dates. The Ressel team found no schedule or publication of hearing dates for FY 2022 or the coming hearings for FY 2023. BoardDocs had a document listing each of the Regular Board meeting dates, but did not highlight any budget hearing dates.

In addition to a link to current and historic budget documents and financial statements, and a link to the Auditor General's website for Audited Financial Statements, WCSD's Finance Page has a link called Fiscal Transparency that links the user to data for each school. Each school link, including the charter school, contains a series of six charts with per pupil expenditures in each category as compared to the District overall. **Exhibit 5-2** provides an example of one chart from Crawfordville Elementary School.

Exhibit 5-2
Financial Transparency – Crawfordville Elementary School

Source: https://www.wakullaschooldistrict.org/FiscalTransparency
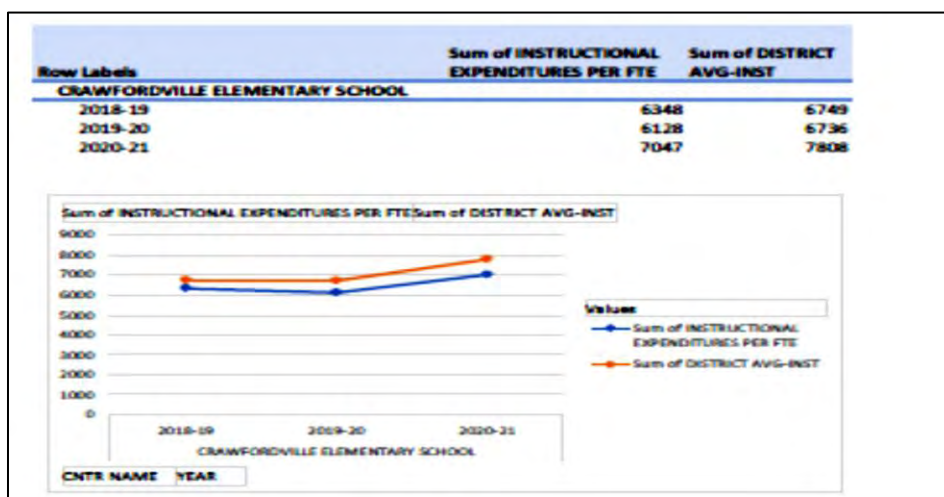
The Finance page on the District website contains a wealth of financial information. Under the section called Reports and Budgets (**Exhibit 5-3**), current and historic information is available in pdf form, making it easily accessible by the public.

Exhibit 5-3
Finance Webpage

Source: https://www.wakullaschooldistrict.org/BudgetandFinanceDocuments
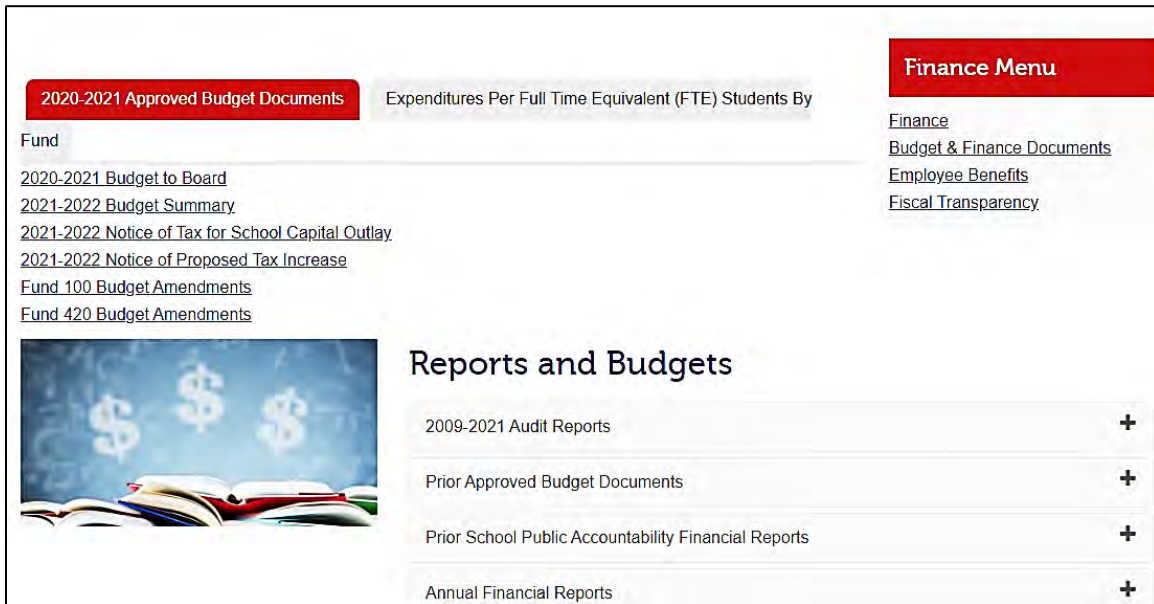
RECOMMENDATION

Recommendation 5-3: Based on the assessment shown in Exhibit 5-1, provide additional information relating to the budget content and budget hearing dates in a central location on the District's website.

5.1.4   *Accuracy and Completeness*

OBSERVATION: WCSD has a process in place to ensure the accuracy and completeness of all information sent to the Board.

The review process for submission of items to the Board is quite extensive involving several different levels of review, including a senior manager at the department level and the Superintendent before items are placed in BoardDocs as part of the Board agenda.

Initially, documents that individuals want to have added to the Board packet for a coming meeting are loaded into BoardDocs. The system holds all pending documents awaiting approval. Depending on the area and topic, the management level positions approving each document and reviewing it for accuracy may differ. Once approved by the layers of management, the Board Secretary reviews the document for format accuracy and uploads the final document for public and board access. The approvals and uploading must be complete 11 days in advance of Board meeting when the final agenda and attachments are posted.

5.1.5   Corrective Actions

OBSERVATION: WCSD does not have a documented process for reporting corrections to public documents and reports.

According to staff, if necessary, any corrected Board documents are sent back to the Board and BoardDocs will have accompanying notes to show that it is a correction.

There is no Communications Office that might be charged with responsibility for preparing retraction notices as might be found in larger school districts; therefore, the responsibility would fall to the Superintendent designee should a retraction or reprint be necessary.

In the absence of planning for this; it is possible that corrections might not be provided in a timely manner or not be fully communicated to the affected parties.

RECOMMENDATION

Recommendation 5-4: Establish internal guidelines to ensure adequate public notice of retractions and republication of reports and other documents.

5.2   *FACILITIES PLANNING, USE, AND CONSTRUCTION*

5.2.1   *Information Systems*

OBSERVATION: The maintenance work order system does not provide useful, timely or accurate information because the District does not use it consistently.

The Department has a work order system called District Maintenance LT. The Department does not regularly use the system for work orders. However, the system can collect and report information in six categories, including by cost, by technician, by order type, by location, by order aging and by device type analysis.

Complete workload statistics are not available from the system reports because it does not contain all the work orders. The Maintenance Supervisor maintains the work order system as much as possible, but he is a working supervisor who also completes work orders.

Exhibit 5-4 are the six types of reports that the work order system can provide, including the detailed information that is available with each report.

Exhibit 5-4
Work Order System Reports
2022

Work Order System Report Type	Report Components
Cost Analysis by Location	Location Number of Orders Cash Cost Labor Cost Total Cost
Technician Analysis	Name Group # Open Open Average Age # Completed Total Labor
Order Type Analysis	Order Type: Building, Electrical, Grounds, Kitchen, Mechanical, Plumbing, Telecommunications, Safety (Maintenance Department only), and Health (Maintenance Department only) # Open Open Average Age # Completed Completed Average Age
Location Analysis	Location # Open Open Average Age # Completed Completed Average Age
Order Aging – Open Order Aging Report	Age Range: 48 hours or less; 48 hours-1 week; 1 week-30 days; 30 days+ Count Percentage
Device Type Analysis	Device Type: Building, Electrical, Grounds, Kitchen, Mechanical, and Plumbing # Open Open Average Age # Completed Completed Average Age

Source: District Maintenance LT work order system, 2022.

The system identifies six types of service that Principals and Campus-Based Foreman can request service from Maintenance staff, including building, electrical, grounds, kitchen, mechanical and plumbing. **Exhibit 5-5** are the six types of service requests and some selected category examples.

Exhibit 5-5
Work Order System Service Request Types
2022

Service Request Type	Category Examples
Building	Acoustical Ceiling Carpet Ceiling Grid Ceiling Leaks Ceramic Tile Concrete Block Covered Walkway Door Closer
Electrical	Breaker Circulating Pump Clock System Conduit Data Receptacle Duct Detector Exit Light Emergency Lights Exterior Lights
Grounds	Asphalt Paving Backflow Preventer Ballfields Bus Loop Curb Fencing Gate Irrigation
Kitchen	Brazing Pan Convection Oven Cooling Cabinets Dish Machine Disposer Exhaust Hood Fryer Heating Cabinets
Mechanical	Exhaust Fan Filter Fuel Oil Tank Generator Hand Dryers Hot Water Piping Hub Drain HVAC Unit
Plumbing	Bail Valve Clean Out Drinking Fountain Faucet Leaking Water Shut-Off Valve Sink Water Heater

Source: District Maintenance LT Work Order System, 2022.

When there is a maintenance request, the Principals and Campus-Based Foreman can submit a work order request in the system. However, the District allows other methods to communicate that there is a maintenance request. The Maintenance Supervisor estimates that the Department receives about 30 requests per day with about 25 percent from emails and the work order system, but the majority, 75 percent, arrive from phone calls and text messages to the Maintenance Supervisor.

The District has not fully maximized the system because District leadership does not require its use for all requests for service and there is inadequate staff available to maintain the system. Other positions who may have the ability to assist with work order management include the Department Secretary, and the Energy Specialist.

Without maintaining the work order system, it is not useful to management. An effective work order system provides financial and non-financial system information to manage the work and the staff, including, for example:

- Emergency Repairs as a Percentage of Scheduled Hours
- Planned and Scheduled Work Completion Rate
- Scheduled Preventive Maintenance Hours Completed on Time as a Percentage of Scheduled Preventive Maintenance Hours
- Maintenance Overtime as a Percentage of Maintenance Time

RECOMMENDATION:

Recommendation 5-5: Use the existing work order system, eliminate allowing the submission of work orders in other ways and add the upkeep of the work order system to another existing position's job description.

OBSERVATION: The District may not be maximizing the multiple energy management systems, including EnergyCap for the billing, Eesigo for energy use scheduling and Cenergistic for the infrastructure and comparison points.

The District has multiple systems to measure and monitor energy usage and spending. In 2012, the District contracted with Cenergistic to reduce the District's energy usage. The company's website says that it is "the nation's first behavior-based energy conservation program." To participate, the company conducted initial building audits, established an Energy Specialist position, and loaded several years of historical utility bill information into their proprietary software system, EnergyCap. Finally, the Cenergistic model is to "get regular monthly reports about energy usage and trends in comparison to the base year, as well as how much you are saving." The company set the baseline for the electric and water costs based on the charges at that time.

The Energy Specialist receives the electric and water bills from the Finance Department and inputs the charges into EnergyCap, and it provides a comparison of the charges from 2012 to 2022. The system then generates a report that shows there was a savings to the District. The

Energy Specialist provides reports from the system to the Chief, the Superintendent, and occasionally to the Board, but it is unclear how the District uses these reports to make decisions.

The Energy Specialist monitors and shifts the temperature levels through the Eesigo system, formerly Siemens. It generates indicators when the temperature levels are not consistent with expectations. The Energy Specialist uses this information when staff complain about the temperature in the building.

Using cost data from 2012 when energy costs were higher than in 2022 without using electricity wattage or gallons of water as the baseline may not be providing the most appropriate information from the proprietary EnergyCap system.

To maximize the energy management system, effective districts ensure that the District uses the information generated from the system in a manner that benefits the district.

RECOMMENDATION:

Recommendation 5-6: Confirm whether the energy management system expectations and goals from 10 years ago continue to be valid and useful.

5.2.2   Internal and External Reports

OBSERVATION: The District prepares and submits the facilities reports as required by FLDOE. The Ressel team did not find any instances indicating that the reports were inaccurate or incomplete.

The District prepares the FLDOE-required facilities reports, including the five-year Educational Plant Survey and the Facilities Work Program. The reports appear to provide the required components.

FLDOE approved the District's five-year Educational Plant Survey in June 2021. The preface of the report states the following:

> *Report of an educational plant survey, hereinafter also referenced as "survey," conducted in accordance with the requirements of, and pursuant to specifications in, Article IX and Article XII of the Florida Constitution; Chapters 1001, 1011, and 1013, Florida Statutes (F.S.); State Requirements for Educational Facilities (SREF); and the Florida Building Code (FBC). This survey report describes the current educational plants and the estimated capital outlay needs resulting from a systematic study of present educational and ancillary plants. This study also addresses the future needs, including long range planning, to provide an appropriate educational program and services for each student based on projected capital outlay FTE's (COFTE) approved or authorized for use by the Department of Education.*

Exhibit 5-6 includes excerpts from the five-year Educational Plant Survey.

Exhibit 5-6
Five-Year Educational Plant Survey
June 2021

Building	FLDOE Recommendations
Crawfordville Elementary School	School Recommended for Continued Use.
Medart Elementary School	School Recommended for Continued Use.
Riversink Elementary School	School Recommended for Continued Use.
Riversprings Middle School	School Recommended for Continued Use.
Shadeville Elementary School	School Recommended for Continued Use.
Wakulla Middle School	School Recommended for Continued Use.
Wakulla Senior High School	School Recommended for Continued Use.
School Board Administration	School Recommended for Continued Use.
Wakulla Administration and Community Education	School Recommended for Continued Use.
Dropout Prevention (Sopchoppy)	School Not Recommended for Continued Use. "The Board has determined this facility no longer necessary for education purposes and will discontinue using it to house students. The Board also intends to dispose of this facility pursuant to s. 1013/28, F.S. Alternative Education Program and Second Chance students have been transferred to Parcel 2- School Board Administration and housed in Building 99. Pre-K Program students have been transferred to Parcel 11- Medart Elementary."
Maintenance Building	Ancillary Recommended for Continued Use.
Wakulla Superintendent's Office	Ancillary Recommended for Continued Use.
Bus Garage	Ancillary Recommended for Continued Use. "Bus garage is presently situated on a parcel directly behind and connected to the parcel containing Wakulla Senior High School. This presents problems with bus parking and traffic and student safety. These problems dictate the garage be relocated elsewhere in the district. It is recommended that a new garage facility be constructed on Parcel 13 in Crawfordville. The existing building on the present site would be converted to Vocational Auto Mechanics (Large Industrial Lab) for Wakulla Senior High. The existing Auto Mechanics program is being housed in rented space in Crawfordville. This requires these students be bused each day from the High School to downtown Crawfordville. The converted space would eliminate the need to rent space and bus these students."

Source: Wakulla ISD Five-Year Educational Plant Survey, June 2021.

FLDOE approved the District's 2021-22 five-year Facilities Work Program The introduction of the report states the following:

> *The 5-Year District Facilities Work Program is a very important document. The Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), local governments, and others use the work program*

information for various needs including funding, planning, and as the authoritative source for school facilities related information.

Exhibit 5-7 includes excerpts from the Facilities Work Program.

Exhibit 5-7
Wakulla County Work Plan
FY 2021-22 to FY 2025-26

Category	2021-22	2022-23	2023-24	2024-25	2025-26	Five-Year Total
Total Revenues	$5,722,397	$1,639,619	$1,808,938	$2,163,421	$2,340,730	$13,675,105
Total Project Costs	$5,701,589	$1,639,619	$1,808,938	$2,163,421	$2,340,730	$13,654,297
Difference (Remaining Funds)	$20,808	$0	$0	$0	$0	$20,808

Source: Wakulla County Facilities Work Plan, 2021-22.

Procurement and financial-related documents related to the Facilities Program are prepared by the CFO.

Sharing reports with the public ensures that transparency with spending is clear and concise.

5.2.3   Public Access

OBSERVATION: Facilities and Maintenance are critical District functions; however, the Department does not have a page on the District website.

The District's website does not have any links or references to Facilities or Maintenance. The District did not include the Facilities and Maintenance Department in the list of Departments for the public to select from.

The Chief may present information during a School Board meeting if the Board requests something, but this is not a common practice.

Without information available, the public has little information about Facilities and Maintenance.

A review of other school district's websites in Florida found that there is no overall consistency in the information provided. At a minimum, the website lists the Department with the contact information for Department staff. Others have more comprehensive information. None of the websites examined had state-level reports; however, some had links to the FLDOE website where additional information was available. For example, Gadsden County has comprehensive Facilities and Maintenance information with references to the FLDOE website. The following information is posted:

Gadsden County: Under Links, there is a link for Maintenance. It states the following:

> *Welcome to the Facilities Department. The Facilities Department manages Planning, Construction and Maintenance of all Facilities operated by the Gadsden County School District. Our goal is to provide cost-effective services at each school creating and*

maintaining an environment, inside and out, that is comfortable, safe, and conducive to learning. No matter what the scope of work, Facilities staff are committed to providing the best services possible, within budget, and in a timely manner. Florida's Department of Education provides administrative guidelines for the Maintenance and Operations of School Districts. Follow the link below for a better understanding of how a Facilities Department is organized and what's expected of it.

http://www.fldoe.org/finance/edual-facilities

Department functions. A. Maintenance – See the Work Order Requests page for additional information. 1. Work Orders 2. Emergencies 3. Project Requests. B. Custodial – Custodial services do not fall under the Facilities Department. However, we do take an active part in assisting the schools in coordinating activities and purchasing materials and equipment. C. Construction D. Facilities Reporting

Best practice is to have a Facilities link under the Department tab with information on Facilities projects, procurement, contractors, links to FLDOE facilities guidelines, and other key details.

RECOMMENDATION:

Recommendation 5-7: Add Facilities and Maintenance to the District's website and develop content to inform the public about Facilities and Maintenance.

5.2.4 Accuracy and Completeness and 5.2.5 Corrective Actions

The Ressel team found no instances where a Maintenance or Facility-related document was inaccurate and the District had to withdraw and resubmit.

5.3   SAFETY AND SECURITY IMPROVEMENTS

5.3.1   Information Systems

OBSERVATION: The Safety Department provides the Fortify Florida information system as well as the systems employed by the Sheriff's Office and their emergency management system.

FortifyFL is the statewide suspicious activity reporting application. It allows the District and law enforcement officials to receive reports of suspicious activity. The Florida Department of Education provides the application. Again, this information is not generally available to the public, but it does provide District leaders valuable insights in terms of response and mitigating future occurrences.

The District provides a link on the District's website to the Sheriff's Office and to the Wakulla County Emergency Management resources.

Providing information systems ensures that the District informs students and parents about the available systems.

5.3.2   Internal and External Reports

OBSERVATION: The Florida Safe Schools Assessment Tool (FSSAT) report is the primary report for Safety and Security, and the Ressel team reviewed, and it appeared complete. The District does not share the report or make it available to the public as required by law.

The School Safety Specialist meets with the Principals and campus staff to develop the report. The School Safety Specialist shares the confidential information with the Board in executive session.

The report is a key tool to informing FLDOE about the safety needs.

The Florida Department of Education cites the following information regarding the FSSAT:

> *The FSSAT is an online platform for enhanced risk assessment and domain awareness at the state, District and school levels — providing a broad array of security risk assessment, field reporting, data analytics and information-sharing capabilities for all school safety stakeholders, from state administrators to District security directors and school personnel responsible for the safety and security of students, staff and campus facilities.*

The s. 1006.1493, *Florida Statutes* Florida Safe Schools Assessment Tool contains the following provisions.

> *(2)   The FSSAT must help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise.*
>   *(a)   At a minimum, the FSSAT must address all of the following components:*
>   *1.   School emergency and crisis preparedness planning;*
>   *2.   Security, crime, and violence prevention policies and procedures;*
>   *3.   Physical security measures;*
>   *4.   Professional development training needs;*
>   *5.   An examination of support service roles in school safety, security, and emergency planning;*
>   *6.   School security and school police staffing, operational practices, and related services;*
>   *7.   School and community collaboration on school safety; and*
>   *8.   A return on investment analysis of the recommended physical security controls.*

5.3.3 Public Access

OBSERVATION: The School Safety and Risk Management page on the District website contains performance-related information and other important facts and instructions for parents and community members.

The District has a number of important resources available to the public on the Safety page of the website including key contact information for staff in each area of the operation. The School Safety and Risk Management menu provide the following links to additional information:

- Bullying and Cyberbullying
- Vandalism and Break-Ins
- Current Safety Measures and FAQs
- Risk Management
- COVID-19 Plan

With each link, the District provides additional links and information sources for the topics. However, there are no forms, reporting tools or methods to communicate about safety topics other than to contact the School Safety Specialist.

The following performance-related information is found under the link entitled Current Safety Measures and FAQs.

Examples of Our Safety Measures

Below are examples of the kinds of measures the Wakulla School District has incorporated in the comprehensive school safety strategy.

- *Security cameras have been placed in every facility within the school district.*
- *Bus loading/drop off areas monitored by staff*
- *CPR and First Aid training for staff*
- *TEACH (Techniques for Effective Adolescent and Child Handling)*
- *Comprehensive safety plans for each school updated annually--plans include evacuation, shelter-in-place, parent communication*
- *Staff members designated to assist special needs students in an emergency/crisis*
- *Employee/visitor identification badges*
- *Designated parking for students, staff, visitors*
- *Crisis plans updated regularly to reflect current climate and level of risk*
- *Crisis management teams in all schools*
- *Regular maintenance and testing of security alarm systems*
- *Fire safety drills conducted as required*
- *Defibrillators tested regularly*
- *Entrance and Exit signs clearly marked and visible and maintained (signs such as No Smoking, Jessica Lunsford Act, check in at main office and so forth)*
- *Appropriate identification required of adults signing out students*

In addition, the Risk Management link provides resources to staff. Although the District has consolidated Safety and Risk Management organizationally, the website topics are not typically related. However, at the bottom of the Risk Management section, there are important Safety Links that are unrelated to Risk Management. The topics are safety-related, but the public would not know to select Risk Management for safety topics. These "Safety Links from TCC" are as follows:

> **Active Shooter:** This page includes a short video addressing recommended response options during an active shooter incident, an on-line training course that offers more detailed response information and three printable documents suitable for your work areas.

> **Silent Witness:** What we know from tragedies across the country is that most often someone was aware of the suspicious conduct or odd behavior prior to a tragedy. The Silent Witness page offers a means for our campus community to share information with the police department, yet remain anonymous if they so choose.

> **Alerts Page:** As you know TCC Alert is our primary mechanism for providing immediate notifications to the entire campus community during an emergency. You are automatically enrolled as an employee, BUT you must keep your EagleNet Profile updated with the most current contact information.

> **Disaster Course:** This course is designed to teach threat awareness, evacuation and shelter, and assistance and resources in the case of a disaster. This course is offered at no charge! You should allow 1-2 hours to complete this course.

> **Safety and Security Committee:** The Safety and Security Committee is responsible for the oversight and recommendations on a variety campus safety issues. The committee meets quarterly to discuss such issues.

OBSERVATION: As required by law, the District does not share the Florida Safe Schools Assessment Tool (FSSAT) with the public.

The School Safety Specialist shares the confidential information with the Board in executive session.

An excerpt of s. 1006.1493, *Florida Statutes*, regarding the Florida Safe Schools Assessment Tool cites the confidentiality requirement:

> *Data and information related to security risk assessments and the security information contained in the annual report are confidential and exempt from public records requirements.*

5.3.4   Accuracy and Completeness

While the Ressel team made a cursory review of several confidential reports, this information is reviewed in detail by FLDOE and the Ressel team found no instances where FLDOE found inaccuracies.

5.3.5   Corrective Actions

Safety information is confidential and not shared with the public, so the Ressel team identified no corrective actions to public documents.

5.4   *TECHNOLOGY IMPLEMENTATION AND UPGRADES*

5.5.1   Information Systems

OBSERVATION: The Asset Management–IT Inventory Management system is used by the Technology Department to track inventory, manage work orders and examine the associated analytics, and is capable of producing useful, timely, and accurate information for the public.

The Asset Management System is the primary system used by the Informational Services Department to record and manage the inventory of technology devices and assets of all types and track and monitor work orders. One of the features of the Asset Management system is analytics that has a number of preset reports that can be produced. The Director indicated that he uses the system daily to review new and pending work order and project progress. There is a communication function where he can leave messages for the technicians on recommended actions, and a communication tool with the requestor to keep them informed on progress.

For example, one report that was pulled during the onsite observation showed by percent of tickets closed within three days by device type (i.e., desktop, student laptop, teacher laptop, monitor, printer, iPad, etc.) The Digital Resource Access > Canvass had the lowest close rate at 68 percent followed by student laptops at 73 percent.

Although the system is capable of running a number of analytic reports, the Director indicated that the IT team primarily uses the data for internal management purposes, and has not traditionally reported this information to the Board or general public, unless there is a specific request. As discussed in **Chapters 1 and 4** of this report, establishing key performance indicators to measure performance and cost is needed. This system appears to have the capability of producing the type of data and reports in support of that process.

5.5.2   Internal and External Reports

The Ressel team found no reports that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program.

5.4.3   Public Access

OBSERVATION: Technology has a page on the District's website that contains useful information for staff, students and vendors but the site has no information relating to program performance or cost.

As shown in **Exhibit 5-8**, the Technology webpage has links to the policies and procedures including a policy for students wishing to bring their own device to school. **Exhibit 5-8**

Informational Services Webpage

Source: *https://www.wakullaschooldistrict.org/Technology, July 2022*

There are instructions for submitting a work order and a list of contacts by subject matter with a link to send them an email.

The site contains information for teachers with step-by-step instructions for performing certain steps in the FOCUS system as well as information for vendors and electronic forms for school staff wishing to make an IT related purchase from the posted list of approved vendors.

The Technology Strategic Plan is not posted on this page, nor were any performance-related metrics or the associated cost information.

RECOMMENDATION

Recommendation 5-8: Incorporate the Technology Strategic Plan and/or other performance or costs data in the Technology webpage.

5.4.4   Accuracy and Completeness

OBSERVATION: Technology is responsible for the District's website, and the Department has an approval process in place before posting any information to the site to ensure that the information is accurate, complete and appropriate.

When someone in the District wants to post something on the website, the requester sends an email through the IT work order system. When received, the request is reviewed by IT staff and is channeled through the appropriate levels of management based on whether it is a campus or departmental request. The Department only posts the information after all approvals are obtained.

To further streamline the process, the Department is in the process of buying a new content management system for the web that will have the approval paths built in.

5.4.5   Corrective Actions

OBSERVATION: According to the Director, there have only been a few instances where something was posted that required a correction, although updates are often needed when dates change, etc. The process for making actual corrections and notifying users is not clearly defined or documented.

See **Recommendation 5-4** above.

5.5   *SERVICE BONDED INDEBTEDNESS*

The Surtax Resolution passed by the WCSD School Board indicates that if Voters approve the Surtax, the District intends to use a portion of the proceeds to service debt associated with the planned improvements in the areas of Facilities, Safety and Security and Technology. The subtasks in this section of the report are only marginally applicable to bonded indebtedness. As such, the information below represents a composite response to the subtasks in general.

OBSERVATION: The Skyward system is currently used to record debt and debt service payment and has the capability of supporting the recordkeeping for bonded indebtedness, debt service including interest and principal payments. The system is also capable of providing regular reports to the Board and public when applicable.

The Ressel team reviewed documents presented to the Board relating to the lease-purchase arrangement for the school buses. Each year, the Board received documentation relating to the extension of the payout period. While the process of renewal is pro forma, the documentation was clear and contained sufficient information for the Board members to make their decision. The Ressel team reviewed Annual Financial Reports for the last nine years, going back to a time when the District had bonded indebtedness, and found the details to be thorough and accurate. A

further review of external reports found no reports indicating that the information provided about debt or the current note payable was incorrect.

As noted in **Chapter 4**, keeping the Board informed about the impact of their future decisions will have on the debt ratio is important, and reporting the current ratios at least annually seems appropriate.

CHAPTER 6:
PROGRAM COMPLIANCE

6.0 PROGRAM COMPLIANCE

Chapter 6 presents findings related to program compliance. As part of the performance audit, Ressel & Associates assessed the adequacy of processes and internal controls used to ensure compliance with and remediate instances of non-compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures applicable to the program areas under review. Ressel & Associates further assessed the District's compliance with s. 212.055, *Florida Statutes* Title XIV: Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

The specific audit evaluation tasks are provided below.

> 6.1   ***Compliance Processes*** *- Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;*
>
> 6.2   ***Compliance Controls*** *- Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;*
>
> 6.3   ***Addressing Non-Compliance*** *- Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means;*
>
> 6.4   ***Surtax Compliance*** *- Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations [including the use of funds for retirement of debt service]; and*
>
> 6.5   ***Charter School Funds*** *- Determine whether the school District has processes to distribute surtax funds to District charter schools and mechanisms for charter schools to report how the surtax funds are used.*

NOTE: Audit Evaluation Tasks 6.1-6.3 will be addressed districtwide and in each of the program areas under review, whereas Tasks 6.4 and 6.5 are addressed as a separate subchapter as shown below.

Finding on program compliance: Partially Meets. WCSD regularly updates Board policies with legislative changes, but the majority of policies are outdated and in need of a comprehensive review and purge. WCSD, however, has no policies or procedures related to debt management. Management and control of WCSD's major construction projects is shared by the Chief Finance Officer and the Chief of Facilities and Maintenance to ensure compliance

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with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. School Safety uses the annual security risk assessment as a control and mitigation tool. District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation. WCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax. WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

Findings by Research Subtask:

- Subtask 6.1 *Compliance Processes –Partially Meets –Board policies and administrative procedure and handbooks outline the compliance processes however some procedures are missing and not all are updated or contain linkages to policies.*
- Subtask 6.2 *Compliance Controls –Partially Meets –The School Safety Specialist uses the security risk assessment as a critical part of the District's compliance process and compliance controls. The Information Technology: Policies and Procedures contain all relevant policies and procedures as well as consequences for non-compliance for students and staff, that must be signed annually.*
- Subtask 6.3 *Addressing Non-Compliance –Partially Meets –District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation. Documenting the processes for granting access to sensitive data is needed to prevent future recurrences.*
- Subtask 6.4 *Surtax Compliance – Meets –WCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax.*
- Subtask 6.5 *Charter School Funds –Meets –WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of surtax funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds. Some enhancements to the reporting structure may be needed to allow WCSD to monitor the use of the surtax funds.*

In this chapter, program compliance for the Wakulla County School District is presented in the following functional areas:

     6.1   Districtwide Support for Areas Under Review
     6.2   Facilities Planning, Use, and Construction
     6.3   Safety and Security Improvements
     6.4   Technology Implementation and Upgrades
     6.5   Service Bonded Indebtedness
     6.6   Surtax Compliance
     6.7   Charter School Funds

6.1   *DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW*

6.1.1   *Compliance Processes*

OBSERVATION: Although the Policy Manual is updated regularly based on legislative changes and the like, the majority of policies are outdated and in need of a comprehensive review and purge.

The school board's responsibility for maintaining the Policy Manual has been assigned to the Assistant Superintendent who receives and prepares proposed or revised policies with input from senior staff.

The Wakulla County School Board has a policy that provides guidelines for the development of proposed policies or policy amendments, and their submission to and adoption by the Board (School Board Policy 2.20) which was adopted in 1999. This policy states:

> *The School Board is responsible for the organization and control of the public schools of the District and is empowered to determine the policies necessary for the effective operation and the general improvement of the school system. The School Board is a public corporate entity and may take action only when the Board is meeting in official public session and a quorum is present. Individual members of the School Board have authority to take official action only when sitting as a member of the School Board in public session except when the School Board specifically authorizes the member to act. The School Board shall not be bound in any way by any action on the part of an individual board member or an employee except when such statement or action is in compliance with the public action of the School Board.*

A review of the Wakulla County School Board policies found that, in general, policies have been developed and revised sporadically and primarily when state or federal legislation warrants an update. At the end of the legislative session and halfway through the year, PAEC (through NEFEC) provides updates to policies to address the required changes in laws, including data reporting requirements.

Generally, school board policy manuals necessitate a complete comprehensive review at least every ten years. The Wakulla County School Board Policy Manual has not been completely updated since 1999 with most policies having the adoption date of March 15, 1999. A review of the manual found that the majority of policies are out-of-date.

Effective district management requires sound, clearly written and legally valid policies. The State of Florida mandates that each school board adopt policies that govern the operation of its schools and make them accessible to all school employees and the public. (Administrative Procedure Act, Chapter 120, Florida Statutes). Clear, updated policies should provide a framework for Board and school district decisions.

Neola, in association with the Florida School Boards Association, indicated that the initial cost of this service to completely purge the manual would be about $5,000. Neola is used by 39 other Florida schools to update their board policy manual. Policy service companies such as Neola have templates in place which will save time and money.

RECOMMENDATION

Recommendation 6-1: Consider updating the Board's Policy Manual through a policy service and include a review by legal staff.

OBSERVATION: Some administrative procedures exist, but for the most part administrative procedures are included in specific manuals and are not linked to Board policies.

The District has a limited number of administrative procedures.

Policy 2.25 guides the creation of administrative procedures and manuals/handbooks. Policy 2.25, entitled School Board Adopted Plans (adopted in 3/1999) states:

> *The School Board has plans, manuals, handbooks and codes which outline procedures to be followed relative to stated topics. The plans, manuals, handbooks and codes listed below may be adopted by reference as part of these rules when required by other Board rules, Florida Statutes, or other controlling requirements.*
>
> *These include, but are not limited to:*
>
> <u>*Administrative Services*</u>
>
> *District Emergency Plan*
> *District Five-Year Work Plan*
> *District Master In-Service Plan*
> *District Safety Plan*
> *Food Service Procedures Manual*
> *Hiring Procedures Manual*
> *Human Resources Management and Development (HRMD) Plan*
> *Instructional Personnel Performance Appraisal System*
> *Job Description Manual*
> *Personnel Handbook*
> *Project Priority List*
> *School Plant Survey*
> *Transportation Procedures Manual*

Policy 2.25 also includes information on instructional manuals which are beyond the requirements of this review.

The current handbooks being used in WCSD are listed on the District's website under resources. Some of the manuals listed in Board Policy 2.25 are included.

A review of each of these manuals by the Ressel team found that most plans/handbooks are comprehensive; however, most provide no linkage to Board Policy. Furthermore, procedures for many other administrative tasks do not exist in the District (e.g., Procedures for Public Records).

The current state of affairs has been caused by the lack of administrative procedures and attention to detail when creating administrative procedures manuals.

Consequently, the District is relying on a 1999 policy which is outdated and is not aware whether or not staff are complying with current requirements.

RECOMMENDATION

Recommendation 6-2: When the Board Policy Manual is updated, provide linkage between Board policy and administrative procedures, and develop required administrative procedures and handbooks which currently do not exist in the Wakulla County School District.

6.1.2   Compliance Controls

OBSERVATION: The Finance Office has a procedures manual outlining the framework for completing the annual financial reports required by the Florida Department of Education.

The detailed Wakulla County School District- Finance Office – Finance Management Procedures document contains references to Florida Statutes, Florida Department of Education Rules and local policies required for compliance with reporting requirements. The instructions provide the controls for recording and reconciling the report, includes screen shots of the data entry required, and provides step-by-step instructions for completing each of the processes. **Exhibit 6-1** provides the Table of Contents.

Exhibit 6-1
WCSD- Finance Office – Finance Management Procedures
Table of Contents

Contents

Exhibit 6-1 (continued)
WCSD- Finance Office – Finance Management Procedures
Table of Contents

Source: WCSD Finance Office, June 2022.

The Manual contains detailed timelines for the closeout process, as shown in the excerpt below (**Exhibit 6-2**).

Exhibit 6-2
WCSD- Finance Office – Finance Management Procedures
Excerpt of Timelines

GL IMPACTED	DESCRIPTION	ESTIMATED COMPLETION DATE
2140 & 2150	If a construction project is ongoing at 6/30, the Facilities Department should require the architect and contractor to submit invoices for work completed through 6/30	July 1 - July 10
2120	The Accounts Payable Department identifies and records 6/30 Accounts Payable liabilities.	July 1 - July 10
1130 & 1220	The Finance Secretary for Finance identifies outstanding significant receivables from both governmental and non-governmental entities to be received within 60 days of 6/30. In addition, the CFO also identifies any receivables that are unusual or infrequent in nature. During the last two weeks of August, payment received are monitored to ensure that all significant receivables and Due From Other Agencies have been identified and recorded at June 30 and to ensure that no receivable recorded at June 30 is received after August 31.	July 1 - August 31
2630	Any significant receivables that are identified to be available as of 6/30 and measurable, but not received during the 60-day period following June 30 must be recorded as a Deferred Inflow of Resources in addition to the receivable recorded.	July 1 - August 31
1520	After posting Accounts Payable dated 6/30, the Accounts Payable staff should contact department staff and determine if any outstanding P.O.'s should be eliminated or adjusted.	July 15
1530 (420-xxxx-1xx-xxxx-4xxx)	Identify Salaries Payable at 6/30 for work performed in June, but paid in July's payroll for Federal Projects. Amount posted in July will be backed out by manual journal entry and a new journal entry posted in prior fiscal year at 6/30.	July 20 - July 31
1157	Transportation Inventory completed and valued at the Current Selling Price. Use the spreadsheet titled Transportation Inventory Calculation FYE…. The spreadsheet will compute the total inventory	July 20
115x	Food Service Inventories are compiled by the Food Service Department and identified by type of food and the location. Journal Entry is recorded (and subsequently backed out in the new fiscal year on 7/1)	July 20
1530 (420-5400-510-9001-544x)	Compute program revenue (REV 467 - GED Fees) to the Federal Adult Program. Use the spreadsheet titled "Federal Adult Basic Grant Program Income Calculated FY…"; This journal entry should be performed before Indirect Cost is charged to the grant. The entry is a reduction of expenditures to the grant for supplies.	July 20
1530 (420-7200-790-9001-xxxx)	Federal Indirect Cost to be charged after year-end Accounts Payable have been completed and any Salaries Payable for June payroll has been recoded from the current fiscal year to the previous fiscal year ending 6/30.	July 20 - July 31

Source: WCSD Finance Office, June 2022.

OBSERVATION: WCSD has Board Policies relating to Finance and Purchasing, but there are no purchasing procedures or manual to guide users; rather, WCSD uses a system of manual internal processes to control spending.

Exhibit 6-3 provides a complete list of the Policies relating to the financial functions of the District. As shown, many policies have not been updated since March 1999. The policy format is such that it provides very high level guidance relating to the topic

Exhibit 6-3
WCSD Board Policies – Business Services

Policy #	Title	Last revised
7.10	School Budget System	June 20, 2005
7.20	Accounting and Control Procedures	October 20, 2003
7.30	Educational Enhancement (Lottery Funds	December 17, 2001
7.31	School Food Service Funds	March 15, 1999
7.32	Internal Funds	March 15, 1999
7.33	Petty Cash Funds	January 17, 2012
7.35	Investment of Idle School Funds	March 19, 2001
7.36	Indebtedness Created Against a School or the School Board	March 15, 1999
7.37	Bonded Personnel	October 20, 2003
7.38	Facsimile Signature	March 15, 1999
7.40	Funding for School Projects and Activities	June 20, 2016
7.50	Payment of Vouchers	March 15, 1999
7.51	Payroll Procedures	December 17, 2001
7.52	Travel Expense reimbursement	October 21, 2019
7.60	Audits	March 15, 1999
7.70	Purchasing and Bidding	January 19, 2016
7.71	Selecting Professional Services	March 15, 1999
7.72	Acquisition, Use and Exchange of School Property	January 19, 2016
7.77	Inventories and Property Records	March 15, 1999
7.80	Risk Management Insurance	3March 15, 1999

Source: WCSD Board Docs, July 2022.

The extensive list of procedures and handbooks found in Board Policy 2.25 is not inclusive, but the list does not include a Purchasing handbook or procedures.

The CFO is the gatekeeper for all purchasing and competitive procurement efforts and exercises considerable personal control over all aspects of the finance function. As noted in subsequent chapters of this report, WCSD uses the following manual controls in addition to the controls found in Skyward;

- Weekly reconciliation and entry of PCard purchases.
- Channeling of all Technology related purchases through the Informational Services Department.
- Channeling of all grant and federal fund purchases through the appropriate Director or Executive Director in Instruction prior to purchase.

Because of the District's size, many employees will simply call the CFO or another individual in leadership to obtain instructions for handling purchases. The CFO is leaving in three years and an Assistant Director is in training as part of a three-year succession plan.

The Assistant Director showed the Ressel team a list of the missing procedures and explained that she intends to create a comprehensive procedures manual as she is trained, as this is the environment from which she came.

Purchasing guidelines that provide users step-by-step instructions for each type of purchase, the documentation and internal approvals required and the competitive procurement requirements is essential in terms of control and compliance.

RECOMMENDATION

Recommendation 6-3: Create a Purchasing Procedures Manual for users with step-by-step instructions for each type of purchase, the documentation and internal approvals required and the competitive procurement requirements.

6.1.3   Addressing Non-Compliance

OBSERVATION: The District complied with the Auditor General's finding in November 2019 on "District controls over legal services need to be enhanced."

As stated in **Chapter 2**, the District currently has contracts with two outside legal firms. The contracts include services to be performed and the basis for payment as required by the Auditor General in the 2019 Audit.

When cited by the AG's Office, the District obtained contracts immediately with both legal firms and the contracts were submitted to and approved by the Board.

Since 2019, WCSD continues to update the legal contract annually.

6.2   *FACILITIES PLANNING, USE, AND CONSTRUCTION*

6.2.1   Compliance Processes

OBSERVATION: Management and control of WCSD's major construction projects is shared by the CFO and the Chief of Facilities and Maintenance to ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

Facilities and Maintenance manages the components of the plans for the purpose and design of the building, while Finance and the CFO manage all components of the procurement and financial structure of how to pay for the building.

For all building projects, the two departments initially discuss the project components, including the timeline and the costs. The Chief coordinates with the CFO regarding the procurement components of the project, including the preparation, release, and review of the bid documents.

The District has both internal and external controls to ensure compliance. The District contracts with external experts in the fields of architecture, engineering, and construction management to complete projects. Once contracted, the Chief manages the contractors.

The District begins its contracting process for Architects by preparing and then publishing the RFQ notice in two local newspapers describing the services needed. The CFO also sends the

notice to firms that the District has previously contracted with. Interested firms contact the Department and provide required documentation regarding credentials and related experience. The Architect proposal typically also includes the Engineer that the Architect intends to work with. An evaluation committee reviews the proposals. In prior projects, the evaluation committee included the Chief of Facilities and Maintenance, the CFO, and the Assistant Superintendent for Instruction.

For the Construction Manager, the District has developed an Application for Pre-Qualification as a Contractor or Construction Manager for Educational Facilities Construction. The Chief explained that this process is available all year for applicants to submit and that the District can consider any construction company. As a result of this process, the District maintains a list of approved construction managers. For a particular project, the District follows a similar procurement process as for the Architects, including publishing the notice in the local newspapers, receive, review, and select a Construction Manager.

The Chief reviews the contractor's invoices prior to submitting to the Finance Department for payment.

The distinction of the compliance roles between these Departments is effective to ensure the District complies with all the key facilities and procurement provisions.

6.2.2   Compliance Controls

OBSERVATION: There are compliance controls over purchasing for construction.

The Case Studies highlighted in **Chapter 1** provide details and examples of two construction projects. The District has completed one of the two projects. The final project for the new construction of the bus garage resulted in significant unplanned shifts in the cost of labor and materials due to the timing and impact of Hurricane Michael and pandemic-related increasing construction costs for all components of the project.

The initial project estimates began in 2018, but by the time the Construction Manager received subcontractors' estimates for labor and supplies in 2020, the costs for many major building components had significantly increased. The purchasing and procurement process and controls were in place, but the District could not control the costs.

Due to the large volume of individual subcontractor amounts that differed from the original amount that would require multiple change orders for the same reason, the CFO recommended to the Board to cancel the original contract with the Construction Manager and issue a new contract with the Construction Manager for the increased amount. The Board approved the new contract.

The District's process for compliance controls occurs between the Facilities and Maintenance and the Finance Departments.

6.2.3   Addressing Non-Compliance

OBSERVATION: The District did not experience any non-compliance in the Facilities and Maintenance Department.

The joint role with the CFO and the Finance Department provides an increased level of assurance that all components of compliance are complete.

6.3   *SAFETY AND SECURITY IMPROVEMENTS*

6.3.1   *Compliance Processes and 6.3.2 Compliance Controls*

OBSERVATION: The School Safety Specialist uses the security risk assessment as a critical part of the District's compliance process and compliance controls.

The School Safety Specialist has established processes and controls to ensure compliance with the Marjory Stoneman Douglas High School Public Safety Act.

The most critical compliance report required by the Marjory Stoneman Douglas High School Public Safety Act is the annual submission of the school security risk assessment. To begin the risk assessment, the School Safety Specialist coordinates with the Principals regarding any safety and security issues in their campuses. The School Safety Specialist conducts the individual campus analysis with the Principal at each campus to ensure that the District has addressed all required components.

Identifying individual issues at each campus is critical because the Department of Education State hardening funds are only available for the safety issues that the District identifies in the needs assessment section of the annual report. Therefore, staff have an additional incentive to ensure the District meets the reporting requirements.

Next, the School Safety Specialist consolidates the individual analyses into the full report. The School Safety Specialist ensures compliance by confirming that the report is timely completed and submitted when it is due in October of each year. The District presents the identified safety issues to the Florida Department of Education.

The Marjory Stoneman Douglas High School Public Safety Act cites the expectations for the District roles:

> *In the wake of the tragic shooting at Marjory Stoneman Douglas High School that took the lives of 17 Florida students and educators, the 2018 Florida Legislature passed, and the Governor signed SB 7026, the Marjory Stoneman Douglas High School Public Safety Act. Provisions of the law include, among other things, a requirement for a school safety assessment for each public school. Section 1006.1493, Florida Statutes, Florida Safe Schools Assessment Tool (FSSAT) states that "the FSSAT must be used by school officials at each school district and public school site in the annual report."*

This model allows the Principal to focus on the safety and security needs of the campus, rather than on the form and function of the complicated and comprehensive assessment tool. Established processes and controls ensure compliance with the Marjory Stoneman Douglas High School Public Safety Act.

6.3.3   Addressing Non-Compliance

OBSERVATION: The District revised several of its safety processes to address the findings from the 2022 Operational Audit.

The 2022 Operational Audit included Finding Number 2021-001. The finding stated: "District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law."

The District prepared and implemented its corrective action as follows:

> *In enhancing procedures to demonstrate compliance with school safety laws and documentation verification, the Wakulla County School District will do the following*:
>
> *1. For each month school is in session, the seven District schools and the one charter school will conduct the required active shooter and hostage situation and fire emergency drills. This will be documented by each school sending the correct emergency drill forms to the Risk Safety and Security Officer the day the drill was conducted.*
>
> *2. Documentation will be maintained indicating at least one SRO is present during school hours at each of the seven District schools by requiring SROs to sign in and out at each school site.*
>
> *3. All SRO's, new and returning, will complete the required mental health crisis intervention training. Documentation of the training will be maintained by the District.*

6.4   TECHNOLOGY IMPLEMENTATION AND UPGRADES

6.4.1   Compliance Processes

OBSERVATION: WCSD has a document entitled Information Technology: Policies and Procedures dated September 2021, that contains all relevant policies and procedures for acceptable use, etc. as well as a number of forms for parents, students and staff to sign acknowledging that they have read and understand.

The Information Technology: Policies and Procedures dated September 2021 was presented to the School Board and approved in October 2021. The scope states: "This policy applies to students, employees, contractors, consultants, temporary employees, authorized guests, and other workers at Wakulla County School District, including all personnel affiliated with third parties."

Exhibit 6-4 provides the Table of Contents for this document. As shown, the topics covered are comprehensive and contains valuable information for students, staff and parents.

Exhibit 6-4
Information Technology: Policies and Procedures
Table of Contents

Source: WCSD Informational Services Department, June 2022.

Although not described in the Table of Contents, the Appendices are numerous agreement forms that staff, students and parents are required to sign each year,

6.4.2   Compliance Controls

OBSERVATION: WCSD's *Information Technology: Policies and Procedures* document outlines the monitoring procedures that are in place to ensure compliance.

The Manual states:

> *In an effort to maintain network security, integrity, and to reduce the risk of Security Incidents, the IT Department, at the discretion of the Director of Informational Services can and will monitor network activity, These monitoring devices/applications include but at not limited to:*
>
> - o *Firewall logs*
> - o *Web Filtering logs*
> - o *Network Traffic Monitoring*
> - o *Active Directory Monitoring*
> - o *Mail Scanner logs*
> - o *Database, backup, and usage logs on servers*
> - o *Event logs and histories created in individual machines*

During interviews, staff indicated that some of the systems automatically alert them to a breach or potential breach. In some instances, a staff member, department head or principal will alert the Department to a concern, and the IT staff will initiate an investigation.

Cyber Security has become a major topic in early 2021, when hackers held the Broward County School District's data hostage, demanding $40 million in ransom to stop the release of personal student and teacher data. Broward did not pay the ransom, but the breach exposed the vulnerability of school data. In response, WCSD implemented Multi-Factor Identification consistent with cyber security best practices for users with access to sensitive data.

The Manual also contains process and procedures for the prevention of data loss and disaster recovery, including offsite storage of backups in two separate and secure locations.

The processes and procedures described in the Manual provide a comprehensive control environment.

6.4.3   Addressing Non-Compliance

OBSERVATION: WCSD's *Information Technology: Policies and Procedures* (Manual) contains numerous references to the disciplinary actions that will be taken if staff or students violate the policy but the requirement that student's pay for repair or replacement costs due to negligence are not currently being enforced.

In addition to requiring students and staff to acknowledge the rules and the possible ramifications, parents also sign acknowledging "I also understand that if my child violates any of

the rules of the Acceptable Use Guidelines, the Student Code of Conduct, or the Wakulla County School Board Policies/Rules regarding technology or Internet use, appropriate disciplinary/legal action will be taken."

According to the policy and procedures document, students *may* be required to pay for devices that are lost or broken due to negligence. The student agreement form reads as follows:

> *If the laptop is lost, stolen, damaged, or not returned upon request, I may be responsible for reimbursing the school district for the price of repairs or replacement (see attached price estimations)*

In the section entitled Laptop Repair and Replacement Estimations, the prices are given for repairs and full replacement in very generic terms, depending on the age and type of device.

As with many districts, this provision is not enforced for students and only occasionally enforced for staff.

Based on the growing cost of repairing and replacing devices, the Palm Beach County School District implemented Policy 8.124 in May 2021 that contains the following collection procedures which include opportunities for parents to satisfy the obligation through community service or other non-discriminatory ways:

Collection of End-of-Year Obligations

Any student with electronic device obligations at the end of the school year will be placed on the obligation list; the parent/guardian shall be notified; and the principal/designee shall make reasonable collection efforts.

Principals/designees will consider the circumstances of each student with a lost/damaged device and work with parents/guardians to find ways to satisfy student obligations on a non-discriminatory basis.

> *Principals/designees shall follow the established processes for the determination of consequences for lack of payment as found in School Board Policy 8.1225 – Instructional Materials Accountability section 4.c.v, with a preference for community service hours as the main means of obligation collection if payment is not made*

Palm Beach County School District Policy 8.1224 states:

> *Student consequences. -- If an end-of-year obligation still has not been satisfied by the beginning of the next school year after reasonable collection efforts by the principal/designee, the principal should impose consequences as follows:*
>
> - *Suspension from Extracurricular Activities. -- A student's instructional materials obligations shall be tracked from grade to grade and school to school until the debt is satisfied or the following consequences have been imposed. The student shall be suspended from participation in extracurricular activities (if the student is involved in such activities), until such time as the parent/guardian has paid for*

> *such loss, destruction, or unnecessary damage as required by Fla. Stat. §*
> *1006.28(4)(b); or alternatively, the student may elect to satisfy the obligation*
> *through community service hours pursuant to subparagraph B, below.*
>
> • *Community Service Hours. If the student is not suspended from extracurricular*
>   *activities (because the student is not involved in such activities or the student has*
>   *elected to perform community service hours), the principal will require the*
>   *student to satisfy the debt through age-appropriate community service activities at*
>   *the school site as explained in subparagraph (4)(c)(v)(B), above. The*
>   *principal/designee shall keep a record of when the debt has been satisfied, using*
>   *the Community Service Record for Instructional Materials Obligations (PBSD*
>   *1990). However, a student's community service hours will be cut short upon*
>   *receipt of the parent's/guardian's payment for any amount not yet satisfied*
>   *through the community service activities. For example, if a student owes $50 and*
>   *has done $20 worth of community-services activities, the remaining $30 could be*
>   *satisfied through payment of the remaining $30, rather than through completion*
>   *of the activities.*

While the concern for students who are unable to pay is understandable, as the District deploys more and more devices, the cost for repairs and replacements will rise. Establishing a consistent and equitable way to recover the costs due to negligence will serve to deter neglect and increase student and staff accountability.

RECOMMENDATION

Recommendation 6-4: Establish a reasonable and workable model for consistently and equitably recovering the cost of device repairs and replacement due to staff or student negligence.

6.5   *SERVICE BONDED INDEBTEDNESS*

The Surtax Resolution passed by the WCSD School Board indicates that if Voters approve the Surtax, the District intends to use a portion of the proceeds to service debt associated with the planned improvements in the areas of Facilities, Safety and Security and Technology. This section addresses compliance processes and controls related to the issuance and management of that debt, should the Surtax be passed.

6.4.1   Compliance Processes and 6.5.2 Compliance Controls

OBSERVATION: WCSD has no policies or procedures related to debt management.

Because the District has had no bonded indebtedness in recent years, there are currently no policies or procedures for dealing with the issuance or servicing of debt.

The Government Finance Officers Association (GFOA) defines debt management policies as follows:

> *Debt management policies are written guidelines, allowances, and requirements that*
> *guide the debt issuance practices of state or local governments, including the issuance*

process, management of a debt portfolio, adherence to various laws and regulations, post issuance compliance for IRS purposes, and post issuance compliance for continuing disclosure purposes.// Adherence to a debt management policy signals to rating agencies and the capital markets that a government is well managed and therefore is likely to meet its debt obligations in a timely manner.

GFOA recommends that state and local governments adopt comprehensive written debt management policies. These policies should reflect local, state, and federal laws and regulations. To assist with the development of these policies GFOA recommends that a government's Debt Management Policy (Policy) should be reviewed periodically (and updated if necessary) and should address at least the following:

The Ressel team has paraphrased the GFOA general categories below but are available in their entirety at: https://www.gfoa.org/materials/debt-management-policy:

1. **Debt Limits**. The Policy should consider setting specific limits or acceptable ranges for each type of debt. Limits generally are set for legal, public policy, and financial restrictions and planning considerations.
   a. *Legal restrictions* may be determined by State constitution or law and Bond referenda approved by Voters.
   b. *Public Policies* will address the internal standards and considerations within a government, such as purposes for which debt proceeds may be used or prohibited and types of debt that may be issued or prohibited
   c. *Financial restrictions or planning considerations* - Appropriate debt limits can have a positive impact on bond ratings, particularly if the government demonstrates adherence to such policies over time. Financial limits often are expressed as ratios customarily used by credit analysts such as:
      - Debt per capita,
      - Debt to personal income,
      - Debt to taxable property value, and
      - Debt service payments as a percentage of general fund revenues or expenditures.

2. **Debt Structuring Practices**. The Policy should include specific guidelines regarding the debt structuring practices for each type of bond, including:
   - Maximum term,
   - Average maturity, and
   - Debt service pattern such as equal payments or equal principal amortization.

Debt Issuance Practices. The Policy should provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:
   - Selection and use of professional service providers to assist with determining the method of sale and the selection of other financing team members,
   - Criteria for determining the sale method (competitive, negotiated, private placement, bank loan) and investment of proceeds,
   - Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results,
   - Criteria for issuance of advance refunding, current refunding, and taxable bonds, and

- Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.

Debt Management Practices. The Policy should provide guidance for ongoing administrative activities including:

- Investment of bond proceeds,
- Primary market disclosure practices and procedures, including annual certifications as required,
- Continuing disclosure procedures; including those related to ensure compliance with any continuing disclosure undertaking (CDA),
- Arbitrage rebate monitoring and filing,
- Monitoring use of tax-exempt bond financed facilities for private use,
- Federal and state law compliance practices, and
- Ongoing market and investor relations efforts.

Use of Derivatives. The Debt Management Policy should clearly state whether or not the entity can or should use derivatives. If the policy allows for the use of derivatives, a separate and comprehensive derivatives policy should be developed.

With bonded indebtedness there are FCC reporting requirements, including arbitrage calculations, etc. that must be complied with throughout the life of the bond. Creating operating procedures that detail the requirements and timelines will also be needed and financial advisors may be useful in this process.

RECOMMENDATION

Recommendation 6-5: Establish Debt Management Policies and operating procedures to ensure compliance.

6.5.3   *Addressing Non-Compliance*

The Ressel team identified no area of non-compliance associated with debt service.

6.5   *SURTAX COMPLIANCE*

As discussed in this section, the Ressel team assessed whether the program administrators have taken reasonable and timely actions to determine whether planned uses of the Surtax are in compliance with applicable State laws, rules, and regulations.

OBSERVATION: WCSD has taken reasonable and timely actions to comply with State laws, rules, and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should Voters approve the Surtax.

Florida law authorizes local governments to impose several types of local option taxes. In some cases, the Florida Department of Revenue administers the tax for the local government, and, in other cases, the local government administers the tax. When the Department of Revenue administers the tax, its responsibilities include collecting the tax and distributing the funds to local governments to spend on locally authorized projects.

Title XIV, s. 212.055, *Florida Statutes*: "Discretionary sales surtaxes; Legislative Intent; authorization and use of proceeds" outlines the intended uses and restrictions on the uses of the proceeds from the School Capital Outlay Surtax:

It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054 Florida Statutes.

(6)   SCHOOL CAPITAL OUTLAY SURTAX.—

(a)   The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b)The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The statement must conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

                FOR THE   *CENTS TAX*

                AGAINST THE   *CENTS TAX*

(c)   The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert to the sponsor. Ch. 2020-10 LAWS OF FLORIDA Ch. 2020-10 2

(d)   Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.

Exhibit 6-5 provides a copy of the March 2022 WCSD Resolution for the Surtax in its entirety.

Exhibit 6-5
Wakulla County School District
March 2022 Resolution for Surtax Referendum

RESOLUTION NO. WCSB 2022-01R

A RESOLUTION OF THE SCHOOL BOARD OF WAKULLA COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF WAKULLA COUNTY, FLORIDA, AUTHORIZE THE SCHOOL BOARD OF WAKULLA COUNTY, FLORIDA TO LEVY A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN WAKULLA COUNTY, FLORIDA FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, IMPROVEMENT, OR EQUIPPING OF SCHOOL FACILITIES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS AND TECHNOLOGY HARDWARE AND SOFTWARE; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF WAKULLA COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF WAKULLA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. The School Board of Wakulla County, Florida (the "Board"), as the governing body of the School District of Wakulla County, Florida (the "District"), pursuant to Article IX, Section 4(b) of the Florida Constitution, Section 1001.32(2), Florida Statutes, and Section 1001.40, Florida Statutes, hereby finds and determines the following:

A.   It is in the best interest of the District and its students to acquire, construct, renovate, replace, improve, or equip school facilities and campuses, including safety and security improvements and technology hardware and software, all as further described herein and in <u>Exhibit A</u> attached hereto, as such school facilities and campuses may be modified from time to time by the Board (collectively, the "Plan").

Exhibit 6-5 (Continued)
Wakulla County School District
March 2022 Resolution for Surtax Referendum

B.   The Plan is necessary for the District to improve and modernize school facilities and campuses and meet the security, safety, and technology needs of its school facilities and campuses.

C.   There is a substantial need for the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, including safety and security improvements and technology hardware and software.

D.   Section 212.055(6), Florida Statutes, authorizes the levy of a one-half percent (0.5%) school capital outlay surtax for the purposes of funding the construction, renovation, replacement, improvement, or equipping of school facilities, including safety and security improvements and technology hardware and software, upon approval by a majority vote of the electors of Wakulla County, Florida (the "County").

E.   It is in the best interest of the District and its students to levy a school capital outlay surtax authorized by Section 212.055(6), Florida Statutes, at a rate equal to one-half percent (0.5%) for a period of ten (10) years, commencing on January 1, 2023, and terminating on December 31, 2032 (the "Surtax"), to provide sufficient revenues to fund the Plan.

SECTION 3.   DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES; SHARING OF SURTAX REVENUES WITH ELIGIBLE CHARTER SCHOOLS.

A.   The School Board hereby adopts the Plan for the use of the Surtax revenues, which Plan provides for the use of such revenues to pay any portion of the costs of the Plan as described herein and in Exhibit A attached hereto, as such Plan may be modified from time to time by the Board. The Plan shall consist of fixed capital expenditures or fixed capital costs associated with the acquisition, construction, renovation, replacement, improvement, or equipping, including safety and security improvements, of school facilities and campuses which have a useful life expectancy of five (5) years or more. In addition, the Plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The specific projects to be funded with the proceeds of the Surtax revenues may be modified from time to time as the Board determines to be in the best interest of the District and its students. Neither the proceeds of the Surtax nor any interest thereon shall be used for operational expenses.

B.   In accordance with the Plan for the use of the Surtax revenues herein adopted, at the subsequent option of the Board, the Surtax revenues may be used for the purpose of (i) paying any portion of the costs of the Plan, or (ii) servicing indebtedness the proceeds of which are used to finance any portion of the costs of the Plan, including making lease payments under lease-purchase agreements pursuant to Section 1001.42(11)(b)(5), Florida Statutes, Section 1013.15(2), Florida Statutes, and Section 1013.64(6)(b)3., Florida Statutes.

Exhibit 6-5 (Continued)
Wakulla County School District
March 2022 Resolution for Surtax Referendum

C.   The Surtax revenues collected shall be shared with eligible charter schools within the District based on their proportionate share of total school District enrollment. The Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4), Florida Statutes. The eligibility of a charter school to receive funds under this resolution shall be determined in accordance with Section 1013.62(1), Florida Statutes. If a school's charter is not renewed or is terminated and the charter school is dissolved under the provisions of law under which the charter school was organized, any unencumbered Surtax revenues received by such charter school shall revert to the Board.

SECTION 4.   LEVY OF SALES SURTAX. Subject to approval by a majority vote of the qualified electors of the County voting in the referendum, the Board hereby levies the Surtax in an amount equal to one-half percent (0.5%). The Surtax shall be levied for a period of ten (10) years, commencing on January 1, 2023, and terminating on December 31, 2032. If the Surtax shall be approved by referendum, the Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

SECTION 5. REFERENDUM ELECTION ORDERED. A referendum election is hereby ordered to be held in the County at the general election on November 8, 2022, to determine whether or not the Board may levy the Surtax. The Board hereby requests the Board of County Commissioners of the County to place the required referendum election on the ballot of such general election in accordance with Section 212.055(6)(b), Florida Statutes.

SECTION 6. NOTICE OF ELECTION. The Superintendent, in connection with the Supervisor of Elections of the County, is hereby authorized and directed to publish notice of the referendum election in the manner and at the times required by laws of the State of Florida.

SECTION 7. PLACES OF VOTING, INSPECTORS, AND CLERKS. The polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the County shall be entitled and permitted to vote at such referendum election on the proposition provided in this resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of the County in accordance with the laws of the State of Florida.

SECTION 8. OFFICIAL BALLOT. The ballot to be used in the referendum election shall contain a statement relating to the authority of the Board to levy the Surtax and shall be in full compliance with the laws of the State of Florida and in substantially the following form:

Exhibit 6-5 (Continued)
Wakulla County School District
March 2022 Resolution for Surtax Referendum

OFFICIAL BALLOT

School District of Wakulla County, Florida
Referendum Election – November 8, 2022

ONE-HALF CENT SURTAX TO FUND SCHOOL FACILITIES AND SAFETY, SECURITY,
AND TECHNOLOGY IMPROVEMENTS

SHALL THE SCHOOL BOARD OF WAKULLA COUNTY LEVY A ONE-HALF PERCENT (0.5%)
SALES SURTAX FOR A PERIOD OF TEN (10) YEARS, BEGINNING JANUARY 1, 2023, FOR
THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, IMPROVEMENT,
OR EQUIPPING OF SCHOOL FACILITIES AND CAMPUSES, INCLUDING SAFETY AND
SECURITY IMPROVEMENTS, AND TECHNOLOGY UPGRADES, AND THE RETIREMENT OF
RELATED DEBT. THE REVENUES COLLECTED SHALL BE SHARED WITH ELIGIBLE
CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL SCHOOL
DISTRICT ENROLLMENT.

_____ FOR THE ONE-HALF PERCENT TAX

_____ AGAINST THE ONE-HALF PERCENT TAX

SECTION 9. VOTE-BY-MAIL; ABSENTEE VOTING. Any electors participating in the
referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of
the State of Florida with respect to voting by mail and absentee voting. The form of ballots to be
used in the referendum election for these voters shall be the same as used at the polling places for
such referendum election.

SECTION 10. EARLY VOTING. Adequate provisions shall be made for early voting as
required by Section 101.657, Florida Statutes. The form of ballots to be used in the referendum
election for early voting shall be the same as used in the polling places for the referendum
election. The Supervisor of Elections of the County shall designate the early voting dates, times,
and locations.

SECTION 11. PRINTING OF BALLOTS.

A.   The Supervisor of Elections of the County is authorized and directed to have
printed a sufficient number of the ballots for use of vote-by-mail and absentee electors and early
voters entitled to cast such ballots in the referendum election and shall also have printed sample
ballots and deliver them to the inspectors and clerks on or before the date and time for the
opening of the polls for such referendum election for the voting places.

B.   The Supervisor of Elections of the County is authorized and directed to make
appropriate arrangements for the conduct of the election at the polling places specified.

Exhibit 6-5 (Continued)
Wakulla County School District
March 2022 Resolution for Surtax Referendum

SECTION 12. REFERENDUM ELECTION PROCEDURE. The Supervisor of Elections of the County shall hold, administer, and conduct the referendum election in the manner prescribed by the law for holding such elections in the County. Returns shall show the number of qualified electors who voted in the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law.

SECTION 13. REFERENDUM RESULTS. If a majority of the ballots cast at the referendum election shall be "FOR THE ONE-HALF PERCENT TAX" the levy of the Surtax shall be approved and the Surtax shall be levied as provided by law.

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of the County voting in a referendum.

ADOPTED by The School Board of Wakulla County, Florida, at a Regular Meeting this 14th day of March, 2022.

THE SCHOOL BOARD OF WAKULLA
COUNTY, FLORIDA

By: _____
Chairperson

ATTEST:

_____
Superintendent, ex-officio
Secretary of The School Board of
Wakulla County, Florida

Source: Wakulla County School District, March 2022

Exhibit 6-6 provides the accompanying list of planned projects as referenced as Exhibit A in the formal resolution.

Exhibit 6-6
Plan for Use of Surtax Revenues

<u>**EXHIBIT A**</u>

PLAN FOR USE OF SURTAX REVENUES

1.   Pursuant to Section 212.055(6)(c), Florida Statutes, fixed capital expenditures or fixed capital costs to be funded by the Surtax revenues shall be for:

     (a)   acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, including safety and security improvements, including, but not limited to, replacement or renovation of heating, ventilation, and air conditioning (HVAC) systems at various school facilities within the District;

     (b)   retrofitting, upgrading, and providing for technology implementation, including hardware and software, for various sites within the District.

2.   The scope of the projects will be based on a detailed assessment of the facility need and condition, and providing for a safe and appropriate learning environment.

Source: Wakulla County School District, March 2022

Exhibit 6-7 examines the statutory requirements and provides an explanation of how the District has answered the requirements.

Exhibit 6-7
Statutory School Capital Outlay Requirements

Statutory Requirement	District Initiative
The resolution shall include a statement that provides a brief and general description of the school capital outlay projects to be funded by the Surtax.	**Requirements met? Yes. The ballot question appears to comply with requirements.** *BALLOT QUESTION:* *Shall the School Board of Wakulla County levy a one-half percent (0.5 010) sales surtax for a period of ten (10) years beginning January 1, 2023, for the acquisition, construction, renovation, replacement, improvement or equipping of school facilities and campuses, including safety and security improvements, and technology upgrades and the retirement of related debt. The revenues collected shall be shared with eligible charter schools based on their proportionate share of total school district enrollment.*
The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.	_____ *FOR the* one-half percent TAX _____ *AGAINST the* one-half percent TAX
The statement shall conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county.	Wakulla County Commissioners approved the amended resolution on April 4, 2022.
The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.	**Requirements met? Yes. The ballot language includes only acceptable uses of the surtax.** Proceeds will be used *"..for the acquisition, construction, renovation, replacement, improvement or equipping of school facilities and campuses, including safety and security improvements, and technology upgrades and the retirement of related debt."* **Exhibit 6-6** provides Exhibit A to the Resolution listing the plan uses.
The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.	*The revenues collected shall be shared with eligible charter schools based on their proportionate share of total school district enrollment.* **Section 6.7** of this chapter discusses Charter School Funding.
Additionally, the Plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.	**Requirement met? Yes.** **Exhibit 6-6** provides Exhibit A to the Resolution listing the plan uses.
Surtax revenues may be used to service bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects.	**Requirement met? Yes.** WCSD plans to leverage the revenues through bonded indebtedness and has preliminary information on the amount of debt that may be supported by the Surtax revenues.
Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.	**Requirement met? Yes.** Section 3.A of the Resolution acknowledges this requirement.

Source: Compiled by Ressel & Associates, July 2022

6.7   *CHARTER SCHOOL FUNDS*

This section examines whether the District has processes to distribute surtax funds to District charter schools and mechanisms for charter schools to report how the surtax funds are used.

OBSERVATION: WCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of surtax funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of surtax funds. Some enhancements to the reporting structure may be needed to allow WCSD to monitor the use of the surtax funds.

Currently, there is one charter school in WCSD, Wakulla's Charter School for the Arts, Sciences and Technology (C.O.A.S.T.). C.O.A.S.T. is a PK-8 school. The State provides most of the funding for the charter school, including the Florida Education Finance Program (FEFP) funds and federal grants, to WCSD and the money is in turn forwarded to the school based on predetermined formulas.

WCSD School Board Policy 3.90 Charter Schools, details the process for applying to become a charter school, as well as Funding (Section 11) and Monitoring (Section 14, B & C)

> *11. Funding Students enrolled in a charter school shall be funded the same as students enrolled in a basic or special program in any other public school in the District.*
> > *A. Each charter school shall report its student enrollment to the District School Board as required by Florida Statutes and School Board policy and procedures. The School Board shall include each charter school's enrollment in the District's report of students.*
> >
> > *B. Charter schools whose students or programs meet the eligibility criteria in law shall be entitled to their proportionate share of all Florida Education Finance Program and General Appropriations Act funds, gross state and local funds, discretionary funds, categorical program funds and federal funds. Total funding for each charter school will be recalculated during the year to adjust for the actual weighted full-time equivalent and eligible students reported by the school and the revised calculations under the Florida Education Finance Program, following the October and February Full Time Equivalent (FTE) counts.*
>
> *14. Monitoring and Review*
> > *B. The charter school shall submit a <u>monthly financial report to the School District.</u>*
> >
> > *C. Annually, no later than forty-five (45) calendar days following the end of the regular school term, the governing body of the charter school shall submit the following for School Board review:*
> > > *1.   The charter school's progress towards achieving the goals outlined in its charter;*
> > > *2.   The charter school's annual report to parents pursuant to Florida Statutes;*

3. *An annual financial audit report obtained by the school reflecting generally accepted financial accounting standards;*
4. *Salary and benefit levels of school employees;*
5. *Certification status of instructional personnel; and*
6. *Any other information provided by the school, the Superintendent, or the internal auditor.*

Eligibility: As shown above, the law states, *"The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1)."*

1013.62   Charter schools capital outlay funding.—
*   (1)   In each year in which funds are appropriated for charter school capital outlay purposes, the Commissioner of Education shall allocate the funds among eligible charter schools as specified in this section.*
*   (a)   To be eligible for a funding allocation, a charter school must:*
*   1.a.   Have been in operation for 2 or more years;*
*   b.   Be governed by a governing board established in the state for 3 or more years which operates both charter schools and conversion charter schools within the state;*
*   c.   Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;*
*   d.   Have been accredited by the Commission on Schools of the Southern Association of Colleges and Schools; or*
*   e.   Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to s. 1002.33(15)(b).*

Student Enrollment and Proportionate Share: WCSD currently uses a Revenue Estimating Worksheet provided by the State to calculate the proportionate share of funding for the Belmont Academy. Based on the 2021-22 FEFP Third Calculation, **Exhibit 6-8** shows the proportionate share calculation based on Unweighted and Weighted student FTEs.

Exhibit 6-8
Calculating Proportionate Share of Surtax Proceeds
to be Shared with C.O.A.S.T.

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the District's total UFTE to obtain school's			
UFTE share. Charter School UFTE:	**155.53**	**District's Total UFTE:**	**5,184.76**
Share of Surtax Proceeds			**2.9998%**
3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the District's total WFTE to obtain school's			
WFTE share. Charter School WFTE:	**166.02**	**District's Total WFTE:**	**5,604.48**
=			**2.9623%**

Source: WCSD Finance Office May 2022.

FEFP and most federal grants are based on the number of full-time equivalent (FTE) students, and this count is accumulated and reported back to the districts four times per year. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. For example,

a student in a severe needs Special Education classroom setting would be given a higher weight and funded accordingly.

Based on estimated revenues from the half-cent sales tax of approximately $1.5 million annually, the District roughly estimates that $55,000 will be shared with C.O.A.S.T. each year.

Distribution of Proceeds: According to the Chief Finance Officer, WCSD intends to distribute the Surtax proceeds to the eligible charter school on a monthly basis as Surtax revenues are received by the District.

The Skyward system in use by the District for financial accounting purposes currently tracks incoming revenues and records the disbursement of funds. Charter school distributions are recorded under object codes 393 and 394 as well as facility 0005 - *C.O.A.S.T.*. The CFO indicated that these codes will be used for any funds distributed from the Surtax.

Reporting Requirements: As shown above, the statute states: "*All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9).*"

C.O.A.S.T. currently provides WCSD financial statements in accordance with s. 1002.33(9), *Florida Statutes*, and the District plans to continue this practice with the Surtax funds as well.

RECOMMENDATION

Recommendation 6-6: Work with C.O.A.S.T. to ensure that the school leaders are aware of the statutory requirements for the use of surtax funds, and the monthly financial statements contain adequate detail to allow the CFO to monitor the use of the surtax funds.

ADDENDUM:
WCSD'S RESPONSE TO PERFORMANCE AUDIT

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ROBERT PEARCE
SUPERINTENDENT

VERNA BROCK
DISTRICT I

MELISA TAYLOR
DISTRICT II

CALE LANGSTON
DISTRICT III

JOSHUA BROWN
DISTRICT IV

JO ANN DANIELS
DISTRICT V

August 8, 2022

Dear Ms. Ressel,

Pursuant to section 11.52(2), Florida Statute, Wakulla County School Board (WCSB) is submitting this letter in response to the *Performance Audit of Wakulla County School District* (WCSD).

WCSB would like to recognize the efforts put forth by the Ressel team in their report and the commendations presented. Unlike financial or program audits completed by the State of Florida, the OPPAGA audit is for recommendations only rather than action steps.

Much of the success of WCSD, for which the report highlights, is due to the outstanding faculty and staff that make Wakulla a High Performing School District. Suggestions are presented within the report, and WCSB will take them under advisement.

Thank you and your team for your time and positive remarks regarding our school system.

Sincerely,

Robert Pearce, Superintendent
Wakulla County Schools
Robert.pearce@wcsb.us
(850) 926-0065

Crawfordville Elementary ~ Medart Elementary ~ Riversink Elementary ~ Shadeville Elementary
Riversprings Middle School ~ Wakulla Middle School ~ Wakulla High School
Wakulla Education Center ~ Wakulla Institute

A-1