

# State Reporting

**Internal Audit Report**

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## State Reporting Internal Audit Report

### **BACKGROUND:**

The State Reporting Department is part of the District's Fiscal Services Division. The department is currently staffed with six employees: Senior Director, Senior Business Analyst and four Senior Data Specialists.

Florida school districts receive State funding to serve prekindergarten through twelfth grade students through the Florida Education Finance Program (FEFP). The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. It is vitally important that a school district accurately account for each student, their attendance, and their program of instruction in order to ensure that the correct amount of FEFP funding is received.

The State Reporting department manages the ongoing coordination among all schools and multiple district departments to ensure the accuracy of the Full Time Equivalent (FTE) student count and class size data reported through the Information Technology Services Department (ITS) to the Florida Department of Education (FLDOE). Data extracted from the Student Information system (Skyward) is placed in defined formats and transmitted to FLDOE in seven surveys during a school year.

Survey	Survey Coverage
1	Instruction that occurs in July
6	Beginning of year student enrollment
2	Instruction that occurs within the first 90 days of the school year
9	Funding for Alternative Education programs
3	Instruction that occurs within the second 90 days of the school year
4	Summer instruction in June and Virtual instruction
5	End of year information and Career Technical instruction

*The State Reporting Department is currently staffed with six employees.*

*The district receives State funding to serve prekindergarten through twelfth grade students.*

*The State Reporting department manages the ongoing coordination between all schools and multiple district departments to ensure accurate reporting to FDOE.*

The Florida Auditor General’s FEFP FTE and Student Transportation audit report for fiscal year 2020/2021 was issued in January 2023. The report identified 99 noncompliance comments relating to the reported student enrollment and 15 noncompliance comments relating to student transportation. The District appealed that alternative documentation was available for 10 of the student enrollment comments and two of the student transportation comments but are still waiting to hear the outcome of the appeals as of the date of this report. The State Reporting Department has an established process for tracking these noncompliance comments but ultimate responsibility for monitoring and addressing corrective action is with management at each school or district department.

**OBJECTIVES, SCOPE AND METHODOLOGY:**

**Objectives**

The objectives of this audit were to evaluate the efficiency, effectiveness and internal controls of operations within the department.

**Scope**

We evaluated processes and activities of the department from July 1, 2022 through June 30, 2023.

**Methodology**

Our methodology consisted of:

- Reviewing documentation on the department website
- Reviewing Florida Statutes 1008.385 (2) and 1003.03 for comprehensive management information systems and maximum class size respectively
- Reviewing Department procedures manual to obtain an understanding of the five phases the department manages for the state surveys
  - Phase I – Preparation of the data and verification*
  - Phase II – Freezing and taking a snapshot of the data*
  - Phase III – Transmitting/shipping of initial data to the FDOE*
  - Phase IV – Actual verification against FDOE files*
  - Phase V – Shutdown and certification*
- Reviewing and evaluating training documentation

*Our scope included processes and activities during the period from July 1, 2022 through June 30, 2023.*

*We reviewed and evaluated documentation to support the collecting, monitoring and verifying of survey data.*

- Reviewing and evaluating documentation on the department network pre-processing and post processing folders that supports the collecting, monitoring and verifying of data for surveys
- Reviewing and evaluating data in the Skyward student information system maintain section
- Confirming dates that data was imported, shipped, retrieved, corrected and certified
- Reviewing and evaluating the monitoring of the districts audit response to the Auditor General Report
- Interviewing management and observing processes

We conducted this audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors and included such procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. No material deficiencies were noted in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

**RESULTS:**

**Overall Conclusion:** Our overall conclusion is that the State Reporting Department processes are functioning efficiently, effectively and with appropriate internal controls in managing the ongoing coordination with all schools and multiple district departments to ensure accurate reporting to the FDOE but will need continued cooperation from the schools and department for continued success. We have no recommendations.

*We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing.*