



**RSM US LLP**

7351 Office Park Place  
Melbourne, Florida 32940-8229  
O 321-751-6200  
www.rsmus.com

September 10, 2020

The Audit Advisory Committee of the  
The School District of Osceola County, FL  
817 Bill Beck Blvd.  
Kissimmee, FL 34744

Pursuant to the approved internal audit plan, we have completed the following projects:

- External and Internal Penetration Testing

The subject matter covered under this audit is confidential in nature, and thus exempt from Florida Statutes 119.07(1) and 286.001; specific details are not disclosed to avoid the possibility of compromising District information and security.

This exemption from Florida Statutes and other laws and rules requiring public access or disclosure is addressed under Florida Statute 281.301, *Security systems; records and meetings exempt from public access or disclosure*. We will be presenting this public report to the Audit Advisory Committee at the next scheduled meeting on September 10, 2020, and all confidential matters have been communicated with appropriate personnel at the District. We have provided management with recommendations as a result of our testing and management has developed an action plan based upon the priority of those results.

We would like to thank the various members of the Information Technology department involved in assisting the Internal Auditors in connection with the audit.

Respectfully Submitted

*RSM US LLP*

**INTERNAL AUDITORS**