

# THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA

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## SCHOOL BOARD MEMBERS

- District 1 – Teresa “Terry” Castillo – Chair  
407-577-5022
- District 2 – Julius Melendez  
321-442-2862
- District 3 – Jon Arguello  
407-433-9082
- District 4 – Heather Kahoun  
689-241-7822
- District 5 – Erika Booth – Vice Chair  
321-442-1341



Superintendent of Schools  
Dr. Mark Shanoff

## AGENDA

**Audit Advisory Committee Meeting**  
**Thursday, July 13, 2023**  
**2:30 p.m. – 4:30 p.m.**  
**Bill Collins Conference Room**

1. Call to order
2. Approval of the February 24, 2023, Meeting Minutes
3. Internal Audits Updates:
  - a. Security Testing – Internal and External Penetration Testing
  - b. Security Testing – Social Engineering (Phishing)
  - c. IRP Playbook Development
  - d. Follow-Up Activities
4. Next Meeting Date: TBD
5. Adjourn

**Audit Advisory Committee Meeting  
Minutes**

**February 24, 2023**

**Members Present:** Terry Castillo, Mark Cross, Lori Giambrone, Javier Paz, and Cassandra Starks

**Members Absent:** Karen Giel and Kevin Crawford

**Others/Guests:** SDOC – Dr. Debra Pace, Sarah Graber, Angela Barner, Rene Clayton  
RSM – Laura Manlove, Michelle Coppola  
RSM (WebEx) – Weiss Campbell and Catherine McDaniel

- **Call to Order**

Ms. Castillo called the meeting to order at 2:00 p.m.

- **Approval of the August 1, 2022, Meeting Minutes**

A motion to approve the minutes for the August 1, 2022, meeting was made by Javier Paz. The motion was seconded by Lori Giambrone. The motion carried 5-0.

- **External Audits**

Angela Barner presented a summary of the following completed external audits. The audits are available on the District's website and the links to the audit reports were included in the meeting invitation email.

- a. **FY 2022 Annual Comprehensive Financial Report (ACFR)**

This year the ACFR was performed by the Auditor General's Office. The District received an unmodified opinion, and there were no audit comments.

- b. **FY 2022 Charter Schools Audit**

There were 26 charter school audits performed as of the end of the 2021-2022 fiscal year.

- Three charter schools had a negative fund balance at the end of the fiscal year. Bridgeprep Academy of St. Cloud, American Classical Charter Academy (closed), and St. Cloud Preparatory Academy, Inc. (closed).
- There was a total of six audit findings among all charter schools. American Classical Charter Academy had four findings, Bridgeprep Academy of St. Cloud had one finding, and Lincoln-Marti Charter School also had one finding.

- c. **FY 2022 School Internal Accounts Audit**

Carr, Riggs, & Ingram CPAs, and Advisors performed the audit of the financial statements of District's school internal accounts for 54 schools. The objective of the audit was to ensure that the financial statements of the school's internal accounts were fairly presented, in all material respects. Thirty schools had no audit comments.

d. **FY 2022 Four Corners Charter Schools, Inc.**

Four Corner Charter Schools, Inc. is the charter holder for Four Corners Charter Elementary School. Moss, Krusick & Associates performed the audit. The corporation had no audit comments.

e. **FY 2022 The Foundation for Osceola Education, Inc.**

Moss, Krusick & Associates also performed the audit for The Foundation for Osceola Education, Inc. The Education Foundation had no audit comments.

• **Internal Audit Updates**

Laura Manlove, Director with RSM introduced her team and presented an update of the internal audits:

a. **American Classical Charter Academy, Inc. Close Out Audit**

Michelle Coppola, Manager with RSM presented the above-mentioned audit. Packets of summary results were distributed to all committee members and reviewed in detail by Michelle Coppola. Comments were received and questions from the committee were answered by RSM.

b. **St. Cloud Preparatory**

Michelle Coppola, Manager with RSM presented the above-mentioned audit. Packets of summary results were distributed to all committee members and reviewed in detail by Michelle Coppola. Comments were received and questions from the committee were answered by RSM.

c. **FY 2022-23 Internal Audit Plan – Status Update**

Laura Manlove provided an update on the 2023 Internal Audit Plan.

**Overall Audit Functions**

Overall Follow-up Procedures – Audit in Progress  
Update Risk Assessment – Audit Closed

**Individual Department/Division Audit Areas**

*Charter Schools – Individual Audits*

American Classical Expenditure Review – Audit Report Issued  
St. Cloud Prep Expenditure Review – Audit Report Issued

**Information and Technology Audits Proposed for Current Year**

Security Testing – Internal/External Penetration Testing  
Security Testing – Social Engineering  
Security Testing Incident Response Plan Development

• **Next Meeting Date: TBD**

**The meeting was adjourned at 3:11 p.m.**



*School District of*  
**OSCEOLA COUNTY**  
FLORIDA

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# School District of Osceola County, Florida

## IT Security Testing - Public Internal Audit Report

July 10, 2023



## TRANSMITTAL LETTER

July 10, 2023

Audit Advisory Committee  
School District of Osceola County, Florida  
817 Bill Beck Blvd  
Kissimmee, Florida 34744



RSM US LLP  
7351 Office Park Place  
Melbourne, Florida 32940  
O 321 751 6200  
www.rsmus.com

Pursuant to our executed Statement of Work dated February 7, 2023, we have completed the Internal and External Penetration Assessment and Social Engineering 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 July 13, 2023, and all confidential matters have been communicated with appropriate personnel at the District.

In conjunction with this internal audit, we have provided management with recommendations related to the scope of our work. The information in the confidential report is intended to assist the District in enhancing its security of technology assets. In connection with the performance of these services, we have not performed any management functions, made management decisions, or otherwise performed in a capacity equivalent to that of an employee of the District. In order to remain effective, the provisions recommended in the report will need to be continuously maintained and regularly validated through an ongoing network security program.

We would like to thank the staff and all those involved in assisting RSM US LLP with our procedures.

Respectfully Submitted,

*RSM US LLP*

**RSM US LLP**



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