

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2025-048  
November 2024

**HOLMES COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2023-24 fiscal year, Buddy L. Brown served as Superintendent of the Holmes County Schools and the following individuals served as School Board Members:

|                         | <u>District No.</u> |
|-------------------------|---------------------|
| Charley Wilson          | 1                   |
| Wilburn G. Baker, Chair | 2                   |
| Natalie Miller          | 3                   |
| Shirley Owens           | 4                   |
| Leesa Lee, Vice Chair   | 5                   |

The team leader was Jason Law, and the audit was supervised by Shelly G. Curti, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at [tedwaller@aud.state.fl.us](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

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**State of Florida Auditor General**

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# HOLMES COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Holmes County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-022. Our operational audit disclosed the following:

**Finding 1:** The District did not always ensure and document that students completed required resiliency education.

**Finding 2:** The District did not comply with State law public notice, meeting, and reporting requirements for a demolition and renovation project with estimated costs exceeding \$300,000 and instead used its own services, employees, and equipment, in lieu of a competitively selected contractor.

**Finding 3:** District controls over motor vehicles could be enhanced.

## BACKGROUND

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The Holmes County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Holmes County. The governing body of the District is the Holmes County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the Executive Officer of the Board. During the 2023-24 fiscal year, the District operated seven elementary, high, combination, and specialized schools, and reported 3,096 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: Resiliency Education

Pursuant to State law,<sup>1</sup> the District received a mental health assistance allocation totaling \$263,161 for the 2023-24 fiscal year to implement the school-based mental health assistance program. State Board of Education (SBE) rules<sup>2</sup> require the District to annually provide a minimum of 5 hours of data-driven instruction to students in grades 6 through 12 through resiliency education to, for example, promote resiliency to empower youth to persevere and reverse the harmful stigma of mental health by reframing the approach from mental health education to resiliency education, prevent suicide, and prevent the abuse of and addiction to alcohol, nicotine, and drugs. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.<sup>3</sup>

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<sup>1</sup> Section 1011.62(13), Florida Statutes.

<sup>2</sup> SBE Rule 6A-1.094124(4), Florida Administrative Code.

<sup>3</sup> Section 1008.32, Florida Statutes.

As part of our audit, we requested for examination District records supporting the resiliency education provided to the 1,538 students in grades 6 through 12 at the five District schools that served those grades. However, District records did not demonstrate that 55 percent of the students received the required resiliency education. Specifically:

- At Holmes County High and Bethlehem Schools, school administrators indicated that online resiliency education was planned but not used. Although we requested, records were not provided to evidence any resiliency education provided to the 573 students in grades 9 through 12 at those schools.
- At Ponce de Leon High School, although a combination of in-class and speaking engagement resiliency instruction was planned, according to District personnel, only part of the required education was provided. Although we requested, District records were not provided to identify the dates, times, and subject matter of the resiliency education provided to the 136 students in grades 6 through 8.
- At Poplar Springs School, District records indicated that 65 of the 135 students in grades 9 through 12 did not satisfactorily complete any resiliency education lessons and the other 70 students satisfactorily completed only 27 percent of the lessons.

District personnel indicated that school personnel were responsible for monitoring student completion of the required resiliency education; however, no one followed through and documented confirmation that the education was completed. Without effective monitoring procedures to ensure that students complete resiliency education requirements, a service need may not be timely identified and appropriately met and, absent documentation evidencing resiliency education, the District cannot demonstrate compliance with SBE rules. In addition, documented education enhances public awareness of District efforts to provide essential educational services.

**Recommendation: The District should enhance procedures to ensure and document that all students in grades 6 through 12 annually complete the required resiliency education. Such procedures should include documented confirmation that the education was completed.**

**Finding 2: Construction Project Using District Staff**

State law<sup>4</sup> requires the Board to competitively award<sup>5</sup> to an appropriately licensed contractor each construction project that is estimated to cost<sup>6</sup> more than \$300,000 or, in lieu of a competitively awarded contract, the Board must conduct a public meeting after public notice to demonstrate that it is in the public's best interest to perform the construction project using its own services, employees, and equipment. The process in lieu of a competitively awarded contract requires:

- A public notice to, among other things, identify the project, the components and scope of work, and the estimated cost of performing and completing the work. The notice also must specify that

<sup>4</sup> Section 255.20, Florida Statutes.

<sup>5</sup> This may be accomplished based, for example, on sealed bids or proposals submitted in response to a request for proposals, and the Board may use contracts for construction management services or any other contract arrangement with a private sector contractor permitted under local ordinance, District resolution, or State law.

<sup>6</sup> For purposes of this valuation, Section 255.20(1)(c)9., Florida Statutes, provides that cost includes employee compensation and benefits, the cost of equipment and maintenance, insurance costs, the cost of direct materials to be used in the construction of the project and any other direct costs, plus a factor of 20 percent for management, overhead, and indirect costs.

the purpose for the meeting is to consider whether it is in the public's best interest to perform the project using the District's own services, employees, and equipment.

- Upon publication of the public notice and for 21 days thereafter, the Board to publicly post a detailed itemization of each estimated cost component and documentation explaining the methodology used to arrive at the estimated cost of the project.
- At the public meeting of the Board, any qualified contractor or vendor who could have been awarded the project through competitive selection be provided a reasonable opportunity to present evidence to the Board regarding the project and the estimated costs.
- In deciding whether it is in the public's best interest for the District to perform a project using its own services, employees, and equipment, the Board to consider the estimated cost of the project fully accounting for all costs associated with performing and completing the work and the accuracy of the estimated cost in light of any other information that may be presented at the public meeting and whether the project requires an increase in the number of District employees or an increase in capital expenditures for public facilities, equipment, or other capital assets.
- A report summarizing completed projects constructed by the District using its own services, employees, and equipment be reviewed each year by the Board and made available to the public and for audit. The report must detail the estimated versus actual costs of all such projects.

The Board decided to convert the Old Bonifay Elementary School into an alternative school and new District administrative offices. For this demolition and renovation project, the Board contracted with and obtained design services from an architect. The Board also received a \$3.1 million cost estimate from a construction contractor for the new District administrative offices portion of the project. However, instead of competitively awarding a construction contract, the Board used the cost estimate from the contractor to make informal assessments and projections that ultimately led to the decision to complete the project using the District's own services, employees, and equipment.

In June 2021, District personnel began work on the demolition and renovation project and, as of June 2024, the project was substantially completed with expenditures totaling \$1.1 million. Notwithstanding, because District personnel were unfamiliar with the State law public notice, meeting, and reporting requirements, the District did not comply with those requirements for the project. Consequently, District records did not demonstrate that the public's interest was best served by using the District's own services, employees, and equipment to perform the project instead of competitively awarding a construction contract and having the contractor complete the project.

**Recommendation: The Board should demonstrate compliance with State law for each construction project, estimated to cost more than \$300,000 and not competitively awarded to a contractor, by conducting the required public meeting after public notice and documenting that it is in the public's best interest to perform the construction project using its own services, employees, and equipment. Moreover, for such completed projects, the District should prepare, and the Board review, a report detailing and summarizing the estimated versus actual costs of the project(s) each year and make the report available to the public and for audit.**

### **Finding 3: Motor Vehicles**

Effective motor vehicle controls and related records are important management tools to help determine and document whether a vehicle should be maintained and used or is uneconomical or inefficient and serves no useful function. Such records should demonstrate the public purpose for vehicles, identify and

compare costs of vehicle use and benefits derived from that use,<sup>7</sup> along with management's approval for District use or disposal of the vehicle.

As of June 2024, the District maintained 54 motor vehicles (excluding school buses) for employees to conduct District business, including 42 vehicles for employees to use on a temporary basis and 12 vehicles permanently assigned to specific employees. As of June 30, 2024, the average age was 17 years for the vehicles used on a temporary basis and 16 years for the 12 permanently assigned vehicles. According to District personnel, the vehicles primarily used on a temporary basis are used for school-related events and the vehicles permanently assigned are used for Transportation and Maintenance Department responses to emergency repair situations after hours on the road or at schools.

District personnel indicated that the Transportation Department maintained a master vehicle log to track and monitor use of the vehicles used on a temporary basis and, as of February 2024, the District also began using vehicle-specific logs that are kept in the vehicles. For the permanently assigned vehicles, registration forms are completed annually to identify the employee assigned to the vehicle, along with the employee's estimated daily commuting mileage and business mileage, and document supervisory review and approval. The registration forms are submitted to the Finance Office and used as the basis for calculating and assigning taxable fringe benefits for the employees.

As part of our audit, we evaluated District controls over motor vehicles and examined District records supporting the assignment and use of motor vehicles and found several deficiencies. Specifically:

- The master vehicle log for the 42 vehicles used on a temporary basis during the 2023-24 fiscal year listed only 26 occasions that 5 vehicles were used. In response to our inquiry, District personnel indicated that the master vehicle log did not identify each occasion that a temporarily assigned vehicle was used and was incomplete primarily because vehicles were often picked up or returned before or after Transportation Department employees were present to record entries in the log.
- We examined 4 vehicle-specific logs, containing 42 entries and selected from the 42 vehicle-specific logs during the period February 2024 through June 2024, and all 12 of the registration forms for the 2023-24 fiscal year, and found that each log and registration form examined lacked essential elements.<sup>8</sup> District personnel indicated that the vehicle-specific logs routinely lacked information because no one was assigned responsibility to review the logs for completeness, and registration forms often lacked information because the form was primarily to document who was permanently assigned the vehicle and the extent of any personal use of the vehicles.
- Although we requested, District records were not provided to evidence management approval for the number and use, including the public purpose, of the vehicles or that the benefits of owning the 54 vehicles exceeded the related costs. Subsequent to our inquiry, District personnel indicated that they analyzed the 54 vehicles and determined that 10 vehicles were non-operable, would not be repaired, and would be surplus in the near future.

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<sup>7</sup> The costs of vehicle use include, for example, maintenance, repairs, and insurance whereas vehicle benefits, which may be more difficult to measure, could include, for example, how student and employee health and safety is enhanced by the vehicle use.

<sup>8</sup> Elements missing from the vehicle-specific logs were, for example, the vehicle number, beginning or ending mileage, and dates of use and return. For the registration forms, missing elements were vehicle numbers, January and December odometer readings, and estimated daily business or commuting mileage.

Absent effective controls over motor vehicles, there is an increased risk for District vehicles to be used for unauthorized purposes and for District costs associated with maintaining the vehicles to exceed the benefits derived from the vehicles.

**Recommendation:** The District should enhance controls to ensure that vehicle records are properly completed, maintained, reviewed, and approved. In addition, District records should demonstrate District management approval of the number and use of District motor vehicles and an assessment that the benefits derived from each vehicle exceed District costs to maintain the vehicle. Any vehicles determined to be unnecessary should be promptly surplused and appropriately disposed.

## ***PRIOR AUDIT FOLLOW-UP***

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The District had taken corrective actions for findings included in our report No. 2022-022.

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April through September 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2022-022.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to

identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2023-24 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined the:
  - 22 critical ERP system finance application functions for 127 user accounts to determine the appropriateness and necessity of the access privileges based on the employee's job duties.
  - 21 critical ERP system HR application functions for 127 user accounts to determine the appropriateness and necessity of the access privileges based on the employee's job duties.



We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed.

- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for the 68 employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined documentation supporting the transfers totaling \$1.6 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined all 26 entries on the Transportation Department master vehicle log for temporarily assigned vehicles for the audit period to determine whether the log was complete and contained relevant information including names, dates, vehicle numbers, starting and ending odometer readings, and supervisory review and approval.
- Reviewed District procedures and examined vehicle assignment forms for the 12 vehicles assigned on a full-time basis to employees to determine District compliance with United States Treasury regulations related to the reporting of taxable fringe benefits.
- From the population of 13,069 compensation payments totaling \$27.7 million during the audit period, examined District records supporting compensation payments totaling \$62,034 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records for the audit period for 43 employees and 17 contractor workers selected from the population of 592 employees and 32 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.

- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with State Board of Education (SBE) Rule 6A-10.084, Florida Administrative Code.
- Examined District records for one construction project using the District's own services, employees, and equipment with expenditures totaling \$1.1 million through June 30, 2024, to determine whether the Board complied with the requirements specified in Section 255.20(1)(c)9., Florida Statutes.
- Examined District records for the Ponce de Leon K-12 School construction project in the design phase during the audit period to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1011.62(13) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of general expenditures totaling \$7.9 million during the audit period, examined District records supporting 30 expenditures totaling \$313,677 to determine whether selected expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State law, contract terms, and Board policies.
- Examined District records for the audit period to determine whether District procedures ensured that vendor information changes were properly authorized, documented, and verified.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

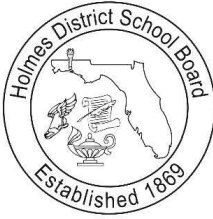
## ***AUTHORITY***

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Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA  
Auditor General



## Holmes County School Board

701 East Pennsylvania Avenue  
Bonifay, FL 32425  
TEL (850) 547-9341  
FAX (850) 547-0381  
[www.hdsb.org](http://www.hdsb.org)

**SUPERINTENDENT**  
Buddy L. Brown  
**BOARD MEMBERS**  
Wilburn Baker, Chair  
Leesa Lee, Vice-Chair  
Natalie Miller  
Shirley Owens  
Charley Wilson

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November 13, 2024

Sherrill F. Norman, CPA  
Auditor General, State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

The preliminary and tentative findings and recommendations for the fiscal year ended June 30, 2024 operational audit have been reviewed. Our response to the findings and recommendations are as follows:

**Finding 1:** Resiliency Education

The district did not always ensure and document that students completed required resiliency education.

**Planned Corrective Action:**

For the 2024-2025 school year, all students in grades 6-12 will have an account with EmpowerU, a state approved online and in class resiliency program. The usage of the program is monitored monthly by our Resiliency Grant coordinator and our district Director of Curriculum and Instruction to ensure that all students have access and are meeting the required 5 hours of resiliency training at each of our 6-12 schools. Monthly monitoring will be documented through emails with our EmpowerU contact that share usage information.

**Finding 2:** Construction Project Using District Staff

The district did not comply with State law public notice, meeting, and reporting requirements for a demolition and renovation project with estimated costs exceeding \$300,000 and instead used its own services, employees, and equipment, in lieu of a competitively selected contractor.

**Planned Corrective Action:** In the future the district will issue and advertise a public notice for a public input meeting for any projects that are expected to be over \$300,000. The Board will publicly post an itemized detailed cost estimate for each component of the project. The Board will then decide whether it is more cost efficient for the district staff to complete this project internally or place it out for bid. If the board approves any projects to complete using district staff, the actual costs will be reported and kept on file to provide a comparison of the actual costs vs. savings of the contractor bid prices. The report will be available to the public and for audit.

The Holmes County School Board is an Equal Education/Employment Institution



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FAX (850) 547-0381

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### SUPERINTENDENT

Buddy L. Brown

### BOARD MEMBERS

Wilburn Baker, Chair

Leesa Lee, Vice-Chair

Natalie Miller

Shirley Owens

Charley Wilson

### Finding 3: Motor Vehicles

District controls over motor vehicles could be enhanced.

**Planned Corrective Action:** Some of the vehicles were declared surplus by the school board on November 12<sup>th</sup>. The district will hold an auction on December 18<sup>th</sup>, 2024 to sell the vehicles and remove them permanently from inventory. By July 1 of each year, the district transportation director will approve the list of district vehicles to be used. The list of district vehicles will be maintained in the transportation office. This list will identify which vehicles are for temporary use basis and which are permanently assigned. As vehicles become inoperable or unrepairable they will be placed on the surplus vehicle list for board approval.

The transportation director will monitor temporary use vehicle specific logs on a quarterly basis to ensure completeness and that they are being filled out to properly identify the occasion and purpose of each use. These logs will be maintained in the transportation department. Registration forms for permanently assigned vehicles will include the district assigned vehicle number, January and December odometer readings, and estimated daily business or commuting mileage. Registration forms will be monitored by the transportation director in January and December to ensure completeness and to update odometer readings.

Sincerely,

Buddy L. Brown

Superintendent of Schools

The Holmes County School Board is an Equal Education/Employment Institution