

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-021
September 2025

**INDIAN RIVER COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Dr. David K. Moore served as Superintendent of the Indian River County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Gene A. Posca	1
Jacqueline Rosario	2
Dr. Peggy Jones, Vice Chair	3
Teri L. Barenborg, Chair	4
David Dyer from 11-19-24	5
Kevin McDonald through 11-18-24	5

The Auditor General conducts 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.

The team leader was Bevohn Dougall, CPA, and the audit was supervised by Clare Waters, CPA.

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

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INDIAN RIVER COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Indian River County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-051. Our operational audit disclosed the following:

Finding 1: District records did not demonstrate that 73 percent of the students in grades 6 through 12 completed the required resiliency education.

BACKGROUND

The Indian River 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 Indian River County. The governing body of the District is the Indian River County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 22 elementary, middle, high, and specialized schools; sponsored 5 charter schools; and reported 18,036 unweighted full-time equivalent students.

FINDING AND RECOMMENDATION

Finding 1: Resiliency Education

Pursuant to State law,¹ the District received a mental health assistance allocation totaling \$1,094,339 for the 2024-25 fiscal year to implement the school-based mental health assistance program. State Board of Education (SBE) rules² require the District to annually provide a minimum of 5 hours of data driven instruction to students in grades 6 through 12 related to civic, character, and life skills education through resiliency education to, for example, promote resiliency to empower youth to preserve 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 by State law.³

During the 2024-25 school year, District personnel used an instructional software program to deliver and track completion of resiliency education by students in grades 6 through 12. As part of our audit, we requested for examination District records supporting completion of the required resiliency education and found that 5,312 (73 percent) of the 7,321 students in grades 6 through 12 did not complete the education.

¹ Section 1011.62(13), Florida Statutes.

² SBE Rule 6A-1.094124(4), Florida Administrative Code.

³ Section 1008.32, Florida Statutes.

In response to our inquiries, District personnel indicated that the software at times malfunctioned and students were unable to complete the lessons. School personnel responsible for monitoring student completion of the required resiliency education did not always follow through to identify incomplete lessons and verify that the lessons were subsequently completed. Without student completion of the required resiliency education, the District cannot demonstrate compliance with SBE rules and students may miss critical educational opportunities designed to build confidence and support mental health.

Recommendation: The District should implement effective procedures to ensure that all students in grades 6 through 12 complete the required resiliency education. Such procedures should include appropriate follow through by school personnel to verify that the students complete the required education.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-051.

OBJECTIVES, SCOPE, AND METHODOLOGY

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 March 2025 through June 2025 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. 2023-051.
- 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 2024-25 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 State laws, State Board of Education (SBE) 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.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers (SSNs), and restricting access privileges to only that information appropriate and necessary based on the employee's assigned job responsibilities. We also reviewed District procedures for complying with Section 119.071(5), Florida Statutes, regarding SSN collection.
- 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.
- Reviewed District records and evaluated the sufficiency of the financial condition in the General Fund and the Internal Service Fund.
- From the population of expenditures totaling \$21.2 million during the period July 2024 through March 2025 from nonvoted capital outlay tax levy proceeds and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$6.8 million to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.

- From the population of \$1.4 million total expenditures from workforce education program funds for the period July 2024 through March 2025, selected 30 expenditures totaling \$700,000 and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined District records supporting 5,689 reported contact hours for 30 selected students from the population of 38,711 contact hours reported for 217 adult general education instructional students during the Fall 2024 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- 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).
- From the population of capital outlay expenditures totaling \$2.7 million for tangible personal property (TPP) items during the period July through March 2025, selected 25 items and examined District records to determine whether the District had appropriately marked the items.
- Examined Board minutes identifying surplus property deletions and disposals during the audit period, interviewed District personnel, and reviewed District records to evaluate the District's surplus property control procedures.
- Examined documentation supporting the District's annual TPP physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Examined District records for the audit period for 30 employees and 30 contractor workers selected from the population of 2,430 employees and 937 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine that the background screenings were conducted.
- 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 SBE Rule 6A-10.084, Florida Administrative Code.
- 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 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.

- From the population of purchasing card (P-card) expenditures totaling \$1 million during the period July 1, 2024, through April 10, 2025, examined documentation supporting 30 selected expenditures totaling \$55,000 to determine whether P-cards were administered in accordance with Board policies and District procedures.
- From the population of 398 purchase orders totaling \$38 million issued during the period July 1, 2024, through April 1, 2025, examined supporting documentation for 30 selected purchase orders totaling \$9.7 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, FAC)
 - District records evidenced that the goods and services were satisfactorily received and conformed to purchase order terms before payment.
- Examined District records for the period July 1, 2024, through April 28, 2025, to determine whether Board policies and District procedures ensured that vendor and employee information changes were properly authorized, documented, and verified before payments were made.
- For the significant construction project with expenditures totaling \$7.2 million, examined District records to determine whether District personnel properly monitored subcontractor selections and related payments for subcontractor services.
- 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

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.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



School District of Indian River County

6500 57th Street, Vero Beach, Florida 32967

772-564-3000

David K. Moore, Ed.D.- Superintendent

To: Sherrill F. Norman, CPA
State of Florida Auditor General

From: David K. Moore, Ed. D., Superintendent

Date: September 18, 2025

Subject: Audit Finding Response- Mental Health Required Instruction

This memo serves as a formal response related to the audit finding concerning the delivery and documentation of the state-mandated required instruction for grades 6-12.

All secondary schools were provided with structured schedules to deliver the Resiliency, Prevention, and Mental Health lessons as required by state statute. However, in many instances, teachers chose whole-group instruction over self-paced student completion in a vendor software program due to intermittent technology issues.

To ensure full compliance and accountability, the district instituted a verification process requiring principal attestations. These attestations provide formal confirmation that all required lessons were delivered as scheduled.

Subsequently, teacher attestations were collected. Each teacher certified that the required instruction was delivered in their assigned classes, per district guidelines.

We will ensure that records of completion are maintained.

Thank you,

A handwritten signature in blue ink, appearing to read "D. Moore", is written over a light blue circular watermark or background.

David K. Moore, Ed.D., Superintendent