

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2026-030  
October 2025

### WASHINGTON COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2024-25 fiscal year, Thomas Register served as Superintendent of the Washington County Schools from November 19, 2024, Herbert J. Taylor served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Cindy Johnson Brown, Vice Chair from 11-19-24	1
Dr. Lou Cleveland, Chair through 11-18-24	2
Milton L. Brown, Vice Chair through 11-18-24	3
Will "Tonka" Taylor, Chair from 11-19-24	4
Cheryl Ann Williams	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 Suracha Mahawongsanun, CPA, 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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# WASHINGTON COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Washington County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-029. Our operational audit disclosed the following:

**Finding 1:** The District continued to lack records demonstrating that students in grades 6 through 12 received the resiliency education required by State Board of Education rules.

**Finding 2:** District controls over the Prekindergarten Enrichment Program continue to need improvement.

## BACKGROUND

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The Washington 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 Washington County. The governing body of the District is the Washington 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 2024-25 fiscal year, the District operated nine elementary, middle, high, and specialized schools; and reported 3,404 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 \$286,974 for the 2024-25 fiscal year to implement a 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 related to civic, character, and life skills education 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>

As part of our audit, we requested for examination District records supporting the resiliency education provided to the 1,543 students in grades 6 through 12 at the four District schools that served those

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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.

grades. However, District records did not demonstrate that the students received all the required resiliency education. Specifically:

- At the District's two high schools, serving 881 students in grades 9 through 12, District personnel indicated that resiliency instruction was provided through schoolwide assembly speaking engagements. However, District records were not maintained to document the time spent on resiliency education.
- At the District's two middle schools, serving 662 students in grades 6 through 8, District personnel indicated that resiliency instruction was provided through in-class instruction by independent contractors. However, District records were not maintained to demonstrate the time spent on resiliency education during the classes. Subsequent to our inquiries, records were provided from each school's visitor login system to disclose the dates and times that the instructors were on campus to provide the instruction; however, the records did not document the amount of time spent providing resiliency education with the students.

Without student completion of the required resiliency education, students may miss critical educational opportunities designed to build confidence and support mental health and, without records demonstrating each student's completion of the resiliency education, the District cannot demonstrate compliance with the SBE 5-hour requirement rule. A similar finding was noted in our report No. 2023-029.

**Recommendation: The District should implement effective procedures to ensure that all students in grades 6 through 12 complete the required resiliency education and that records of each student's completion of the resiliency education are maintained.**

## **Finding 2: Prekindergarten Enrichment Program**

The District operates a fee-supported Prekindergarten Enrichment Program (Program) as an optional extended day program for students. SBE rules<sup>4</sup> authorize the Board to establish fees for certain programs in amounts that will recover the cost of providing such programs after deducting any State and Federal funding provided for the programs. For the period July 2024 through March 2025, Program fee collections totaled \$93,961 for the Washington Voluntary Pre-K Center (WVPK) and Vernon Elementary School (VES).

Effective controls over the Program fee collection process promote accountability, safeguard collections, and require that:

- Responsibilities for recording fee assessments and student attendance be appropriately separated from fee collection duties. If, because of the limited number of staff the separation of incompatible duties is not practical, compensating controls, such as supervisor-documented comparisons of historical and current childcare fee collections, periodic observations of childcare attendance, and routine independent reconciliations of attendance records to fee collections and deposits, should be implemented.
- Fees be collected before services are rendered.

According to District personnel, the WVPK and VES each charged participants \$50 per week, required and typically received payments on Monday of each week, and reduced fees by \$10 per day for school closures (e.g., for holidays, school breaks, and inclement weather). Our discussions with District personnel and review of selected Program fee collection records disclosed that:

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<sup>4</sup> SBE Rule 6A-1.09983, Florida Administrative Code.

- Due to the lack of appropriate staffing levels, an inappropriate separation of duties existed at the WVPK. Specifically, the secretary recorded fee assessments and fee collections in student account ledgers, collected fees, issued prenumbered receipts, and prepared and made bank deposits. Additionally, compensating controls were not in place to mitigate the inappropriate separation of duties. Without adequately separating incompatible duties or establishing appropriate compensating controls, errors or fraud, should they occur, may not be timely detected and resolved.
- At the end of the 2024-25 school year, 11 WVPK students had unpaid balances totaling \$1,165 and 10 VES students had unpaid balances totaling \$1,140. While District personnel indicated that they work with parents when possible to ensure that Program services are not interrupted, such collection efforts were not always documented or enhanced. Ultimately, collecting fees before services are rendered better assures the recovery of Program costs.

A similar finding was noted in our audit report No. 2023-029.

**Recommendation: The District should establish procedures for effectively controlling the Program fee collection process. Program fee collection controls should ensure that:**

- **Incompatible duties are appropriately separated or, if the District does not have a sufficient number of staff to appropriately separate duties, compensating controls exist.**
- **Program fees are routinely assessed and collected before services are rendered or collection efforts are documented and effectively enhanced to minimize the amounts uncollected.**

**PRIOR AUDIT FOLLOW-UP**

The District had taken corrective actions for findings included in our report No. 2023-029 except as noted in Findings 1 and 2 and shown in Table 1.

**Table 1**  
**Findings Also Noted in Previous Audit Reports**

Finding	2021-22 Fiscal Year	2018-19 Fiscal Year
	Operational Audit Report No. 2023-029, Finding	Operational Audit Report No. 2020-079, Finding
1	3	Not Applicable
2	4	4

**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 April 2025 through July 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. 2023-029.
- 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 maintaining and reviewing employee access to information technology (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 tested the:
  - 25 roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of the access privileges granted for 86 accounts.
  - 18 roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 26 accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for the nine employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Inquired and examined District records to determine 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.
- From the population of \$1.9 million total expenditures from workforce education program funds during the period July 2024 through March 2025, selected 30 expenditures totaling \$918,569 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).
- From the population of 181 industry certifications eligible for the audit period performance funding, examined 26 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 1,968 reported contact hours for 17 selected students from the population of 11,575 contact hours reported for 30 adult general education instructional students during the Summer and Fall 2024 Semesters to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over the collection of the District's Prekindergarten Enrichment Program fees assessments and related collections.
- 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.
- From the compensation payments totaling \$26.4 million to 822 employees during the period July 2024 through March 2025, examined District records supporting compensation payments totaling \$63,648 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 documentation for the seven school administrators compensated a total of \$568,201 during the period July 2024 through March 2025 to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records for the audit period for 30 employees selected from the population of 685 employees to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- From the significant construction management project with a guaranteed maximum price contract totaling \$5.1 million, examined documentation for selected project expenditures totaling \$980,101 to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
  - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
  - District personnel properly monitored subcontractor selections and licenses.
  - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
  - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
  - Documentation supporting the selected payments was sufficient and complied with the contract provisions.
  - The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
  - The District made use of its sales tax exemption to make direct purchases of materials or documented justification for not doing so.
- Reviewed the District's 5-year facilities work plan for the audit period and determined whether the District maintained records that supported the information reported in the plan.
- 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 \$509,008 during the audit period July 2024 through March 2025, examined documentation supporting 30 selected expenditures totaling \$64,322 to determine whether P-cards were administered in accordance with Board policies and District procedures.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.

- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, evaluated District efforts to timely resolve any previous deficiencies identified during inspections, and tested the work order system for appropriate tracking of maintenance jobs.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$48.7 million during the period July 2024 through March 2025, we examined documentation supporting 30 selected payments for general expenditures totaling \$390,957.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- 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 fluid and cursive, with a large initial "S" and "N".

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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**Thomas Register**  
Superintendent of Schools  
(850) 638-6222  
Fax (850) 638-6226

**Washington County  
District School Board**  
"An Equal Opportunity Agency"  
652 Third Street  
Chipley, Florida 32428

District 1  
Cindy Johnson Brown  
P.O. Box 295, Wausau  
District 2  
Dr. Lou Cleveland  
315 Hwy 273, Chipley  
District 3  
Milton L. Brown  
3399 Mallory Road, Vernon  
District 4  
Will "Tonka" Taylor  
730 Sewell Farms Road, Chipley  
District 5  
Cheryl Ann Williams  
1456 Clayton Road, Chipley

October 3, 2025

Sherrill F. Norman, CPA  
Auditor General  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

In accordance with Section 11.45(4)(d), Florida Statutes, I acknowledge receipt of the preliminary and tentative findings resulting from the operational audit of the Washington County District School Board for the Fiscal Year ended June 30, 2025. Individual responses are listed below:

**Finding No. 1: Resiliency Education**

The District will continue to utilize a variety of engaging methods of instruction to ensure students in grades 6 through 12 complete the required resiliency education, including but not limited to school-wide assemblies, guest speakers, and educational software. Additionally, the District will work collaboratively with school administrators and teachers to enhance procedures for collecting and maintaining accurate records of each student's completion of the required resiliency education.

**Finding No. 2: Prekindergarten Enrichment Program**

For the 2025–26 school year, the District has updated the Prekindergarten Enrichment Program fee collection procedures as follows:

- Increased the timeliness and frequency of fee audits performed by staff not directly involved in the fee collection process.
- Modified procedures to ensure timely follow-up on past-due accounts, thereby minimizing uncollected amounts.

Sincerely,

*Thomas Register*

Thomas Register (Oct 3, 2025 09:03:02 CDT)

Thomas Register  
Superintendent

TR:plc

**"Quality Education Today For A Better Tomorrow"**