

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-040
October 2025

**ORANGE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Dr. Maria F. Vazquez served as Superintendent of the Orange County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Teresa Jacobs, Chair	Districtwide
Angela Gallo, Vice Chair through 11-18-24	1
Maria Salamanca	2
Alicia Farrant	3
Anne Douglas from 11-19-24	4
Pam Gould through 11-18-24	4
Vicki-Elaine Felder	5
Stephanie Vanos from 11-19-24	6
Dr. Karen Castor Dental through 11-18-24	6
Melissa Byrd, Vice Chair from 11-19-24	7

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 Patricia A. Tindel, CPA, and the audit was supervised by Jeffrey M. Brizendine, 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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ORANGE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Orange County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-038. Our operational audit disclosed the following:

Finding 1: District records continue to lack documented verification that at least one safe-school officer is present at each school facility during school hours.

Finding 2: As similarly noted in our report No. 2023-038, the District did not timely file 12 legally sufficient complaints against District teachers and administrators with the Florida Department of Education (FDOE).

Finding 3: Twenty-four District employees resigned in lieu of termination during the period of July 2024 through April 2025, including 14 who resigned while being investigated for misconduct. However, contrary to SBE rules, the District did not complete affidavits of separation for the individuals setting forth in detail the facts and reasons for the separations.

Finding 4: District controls did not include verification of the authenticity of vendor address changes.

Finding 5: District controls over contracted services and related payments need enhancement to ensure that the services received are consistent with Board expectations and to prevent overpayments.

Finding 6: District controls over procurement cards could be improved.

BACKGROUND

The Orange 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 Orange County. The governing body of the District is the Orange County District School Board (Board), which is composed of eight elected members, seven Board members elected by District and one Board Chairman elected at large. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 213 elementary, middle, high, and specialized schools; sponsored 41 charter schools; and reported 227,607 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

State law¹ requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each

¹ Section 1006.12, Florida Statutes.

school facility. Effective school safety measures include documented verification that at least one safe-school officer is present at each school facility during school hours.

For the 2024-25 fiscal year, the Board contracted with nine law enforcement agencies to provide SROs at each District school for the entire school day. However, the contracts lacked provisions requiring SRO attendance records and, according to District School Safety Office personnel, the agencies declined requests for SROs to document their attendance at the schools. Our examination of District records disclosed that SRO attendance was sometimes documented through school visitor management systems; however, District procedures did not require SRO attendance records and the records were not consistently maintained.

Absent effective SRO attendance monitoring, the District cannot demonstrate compliance with State law or that appropriate measures were taken to promote student and staff safety. A similar finding was included in our report No. 2023-038.

Recommendation: The District should enhance procedures for demonstrating compliance with State school safety laws. Such enhancements should include contract provisions requiring the maintenance of SRO attendance records and consistent, documented verification of the records to demonstrate that at least one SRO is present at each school during school hours.

Finding 2: Employee Misconduct Filings

To provide for proper attention to the health, safety, and welfare of students, State law² requires the District to file in writing with the Florida Department of Education (FDOE) all legally sufficient complaints against District teachers and administrators within 30 days after the date on which the complaint comes to the attention of the District.

During the period July 2024 through April 2025, the District filed with the FDOE 611 legally sufficient complaints against teachers and administrators affecting the health, safety, and welfare of students. As part of our audit, we examined District records supporting the complaints filed with the FDOE and found that 12 complaints were filed 9 to 89 days after the required filing date, or an average of 19 days late. In response to our inquiries, District personnel indicated that, although an upgraded case management system was implemented, human error and new staff contributed to the delayed filings.

Absent effective controls to ensure that complaints are timely filed, the District cannot demonstrate compliance with State law and the FDOE's ability to timely monitor complaints against District teachers and administrators is limited. A similar finding was noted in our report No. 2023-038.

Recommendation: The District should enhance procedures to ensure compliance with State law by promptly filing with the FDOE all legally sufficient complaints against teachers and administrators within 30 days after the complaint comes to the attention of the District.

² Section 1012.796(1)(d), Florida Statutes.

Finding 3: Affidavit of Separation

Pursuant to State law,³ the Board adopted policies⁴ that require the investigation of all reports of alleged misconduct by educational support employees, instructional personnel, and administrative personnel, if the misconduct affects the health, safety, or welfare of a student, regardless of whether the person resigned or was terminated before the conclusion of the investigation. State law⁵ and State Board of Education (SBE) rules⁶ require school district personnel files to be maintained and, for cases of separation due to termination for cause or resignation in lieu of termination, those files must include an affidavit of separation on the FDOE-adopted form setting forth in detail the facts and reasons for such separation. The affidavit must expressly disclose when separation is due to sexual misconduct with a student.

As part of our audit, we examined District records and found that 24 District employees resigned in lieu of termination for the period of July 2024 through April 2025; however, the District did not complete affidavits of separation for the 24 individuals, contrary to SBE rules. In response to our inquiry, District personnel indicated that they were following guidance and interpretation of the SBE rules provided by the FDOE and the District's general counsel and only completed affidavits of separation in instances where sexual misconduct was confirmed. Although 14 of the 24 District employees resigned while the District investigated their alleged misconduct, none of the allegations were for sexual misconduct with a student.

District personnel subsequently consulted with the FDOE for further guidance and were informed that an affidavit of separation should be completed for any employee who resigns or retires during an open misconduct case investigation, regardless of a sexual misconduct or disqualifying offense arrest. After that guidance, District procedures were immediately changed in May 2025 to require completion of an affidavit of separation for any employee who resigns or retires during an open misconduct case investigation, regardless of a sexual misconduct or disqualifying offense arrest.

Absent compliance with the State law and SBE-required procedures, educational entities may lack the necessary screening tools to properly evaluate applications and employ individuals with unsuitable backgrounds causing student safety to be jeopardized.

Recommendation: The District should continue efforts to ensure that affidavits of separation are completed and maintained for any employee who resigns or retires during an open misconduct case investigation, regardless of a sexual misconduct or disqualifying offense arrest.

Finding 4: Vendor Information Changes

State law⁷ requires each school district to establish and maintain internal controls designed, among other things, to detect fraud, promote and encourage compliance with best practices, and safeguard assets. Such controls should include properly documented and independently verified and authorized vendor

³ Section 1001.42(7)(b)3., Florida Statutes.

⁴ Board Policy GBK, *Complaints Relating to Employees*.

⁵ Section 1012.31, Florida Statutes.

⁶ SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

⁷ Section 1010.01(5), Florida Statutes.

information (e.g., bank and address) changes before payments to vendors are made to confirm the propriety of the changes and to reduce the likelihood of fraud or errors associated with the payments.

During the 2024-25 fiscal year, the District paid vendors a total of \$2.4 billion both electronically and by checks through the mail. District records did not differentiate vendor creation entries from vendor information change entries and the District processed 11,014 entries to create or change vendor bank information and 249 entries to create or change vendor address information. Our discussions with District personnel and examination of District records disclosed that District procedures document independent verification of vendor creation and vendor bank information change requests; however, District records were not maintained to demonstrate direct contact with designated vendor staff to verify the authenticity of vendor address changes.

Absent effective procedures over vendor address changes, the District cannot demonstrate that appropriate measures have been taken to reduce the risk of fraud and errors associated with vendor payments.

Recommendation: The District should establish procedures to ensure that, before vendor address changes are made, District personnel document direct contact with designated vendor staff to verify the authenticity of the information change requests.

Finding 5: Contracted Services

Effective contract management ensures that contract provisions establish required deliverables and related service times for contracted services and ensures that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services prior to payment. The Board, as contracting agent for the District,⁸ routinely enters into contracts for services and the District designed and established procedures that, if adhered to, would promote payments consistent with contract terms and conditions.

For the period July 2024 through March 2025, District payments for contracted services totaled \$68.9 million. As part of our audit, we requested for examination District records supporting 30 selected payments totaling \$7.5 million and found that District controls over contracted services could be improved. Specifically, we found that the District paid:

- \$101,120 in September 2024 to a consultant for 500 hours of IT strategy consulting services. According to the contract, payment was to be made after the services were received. However, only 10 hours of services were provided in September 2024 and District payment was made before the remainder of the services were provided in subsequent months through June 2025.
- \$89,000 to a vendor for cyber security services and, although we requested, District records were not provided to evidence a contract with the vendor detailing the expected services or fee structure.
- \$85,000 as part of a contract totaling \$1.1 million with a vendor for administrative fees assessed on a per educator basis for professional and educational services by 85 international educators. While the Board contracted to pay administrative fees equal to \$12,500 per educator, the vendor increased the per educator fee by \$1,000 to \$13,500 and District records lacked any evidence authorizing the increase. As such, the District overpaid the vendor by \$85,000. Subsequent to

⁸ Section 1001.41, Florida Statutes.

our inquiries, the District sought reimbursement and received a confirmation from the vendor in August 2025 for a credit to future billings.

- \$7,602 more than the contract amount to a vendor for general purpose commercial IT equipment, software, and service. The Board contracted with the vendor to pay \$276,198 annually; however, a purchase order was issued for \$283,800 or \$7,602 more than the contractually agreed upon rate and District personnel could not determine the cause for the difference because the employee involved in the contracting process no longer worked for the District. Subsequent to our inquiries, District personnel indicated that in July 2025 the District received a credit for the overpayment from the vendor.

In response to our inquiry, District personnel indicated that the contracted services deficiencies occurred primarily due to personnel turnover and oversights. Absent effectively implemented controls over contracted services, there is an increased risk that services received may not be consistent with Board expectations or for overpayments to occur.

Recommendation: The District should effectively implement procedures to ensure that contracts are properly established detailing expected services and fee structures and that records are maintained to demonstrate, prior to payment, verification that the services are satisfactorily received and amounts are consistent with the contract terms.

Finding 6: Procurement Cards

The District established a procurement card program to improve efficiency in processing low-dollar purchases from suppliers. Pursuant to the District *Procurement Card Procedures Manual (Manual)*, cardholders are required to ensure that goods or services purchased are for a public purpose and cardholder managers are to review and approve all transactions to ensure that purchases are appropriate for District business. New cardholders are required to attend procurement card training initially and every 5 years thereafter; however, District procedures did not require District personnel responsible for processing procurement card activity to periodically undergo procurement card training.

The District maintains four procurement card types, including purchasing cards (P-cards), activity cards, travel cards, and fuel cards, to help restrict purchases based on the resources that fund the purchases. For example, General Fund resources pay for P-card expenditures of non-capital goods and services, excluding purchases of food, apparel, and purchasing club memberships. In contrast, activity card expenditures are authorized for food, apparel, and purchasing club memberships, which are primarily funded by extended day program, school facility rentals, and other unrestricted resources.

During the period July 2024 through April 2025, the District incurred P-card expenditures totaling \$5.3 million related to 30,952 transactions and had 501 active P-cards. We evaluated District controls over procurement card purchases and found that the controls could be improved. Specifically:

- Contrary to the *Manual*, cardholder manager review and approval was not documented for 1,969 P-card expenditures⁹ totaling \$307,206 or 6 percent of P-card expenditures during the 9-month period. Although we requested, District records were not provided disclosing any efforts to obtain the required manager approval.

⁹ None of the 1,969 P-card expenditures exceeded \$2,500.

- To evaluate the propriety of P-card expenditures, we requested for examination District records supporting 30 selected P-card expenditures totaling \$75,429. We found that:
 - 6 P-card expenditures totaling \$6,145, with documented manager approval, included charges for apparel, food, or purchasing club memberships that should have been expended from activity cards.
 - 3 of the expenditures totaling \$18,648 (2 totaling \$488 for food and 1 for \$18,160 for insurance) were not timely approved by cardholder managers as the approvals occurred 22, 27, and 52 days after the cardholder approval dates. The untimely approvals occurred mainly because District procedures did not specify a time frame for manager approval.

Without effective controls over procurement card use, cardholders and cardholder managers may not understand the significance of timely reviewing and approving procurement card expenditures or the purposes for different procurement card use, and there is an increased risk of procurement card waste, fraud, and abuse.

Recommendation: The District should provide appropriate staff training to ensure controls over procurement card purchases are effectively employed. Such controls should include the establishment of an appropriate time frame for cardholder managers to review and approve procurement card expenditures, effective measures to ensure prompt approval, and enhanced procedures to restrict procurement card use to the established purposes.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-038, except that Findings 1 and 2 were also in that report as Findings 1 and 2.

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 August 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. 2023-038.
- 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.
- 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, user authentication, data loss prevention, 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 tested the access privileges to the:

- 11 critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for 89 user accounts.
- 13 critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 98 user accounts.

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 20 former senior administrators, IT, finance, and HR employees from the 1,770 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.
- Determined whether the District had implemented a comprehensive data loss prevention program.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges to the 1,125 employees, such as principals, assistant principals, and school counselors, who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on each employee's assigned job duties.
- Inquired of District personnel 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.
- Examined Board meeting minutes during the audit period to determine whether District records evidenced compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined District records for the 2023-24 fiscal year workforce education program funds totaling \$38.8 million 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 341 industry certifications eligible for the audit period performance funding, examined 30 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,570 reported contact hours for 30 selected students from the population of 690,362 contact hours reported for 6,646 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).

- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services for the audit period pursuant to Section 218.391, Florida Statutes.
- Examined documentation supporting the District's annual tangible personal property 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.
- Evaluated severance pay provisions in the Superintendent's and the General Counsel's contracts to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- 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.
- From the 52 significant construction projects with expenditures totaling \$176 million, selected 2 construction management projects with guaranteed maximum price contracts totaling \$274.2 million and examined documentation for selected project expenditures totaling \$20.3 million 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 managers were properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections and licenses. We also expanded audit procedures to examine applicable construction manager records to determine whether the CME selected qualified subcontractors and contracted with those subcontractors.
 - 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 guaranteed maximum price and subcontractor contract provisions and subcontractor bid awards.
 - 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.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2024 cost of construction reports of District student station costs. We examined the construction project completed during the 2024 calendar year to determine whether the District accurately reported

student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.

- 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 \$5.3 million during the period July 2024 through April 2025, examined documentation supporting 30 selected expenditures totaling \$75,429 to determine whether P-cards were administered in accordance with Board policies and District procedures, expenditures were made from the appropriate procurement card type, and the expenditure approval time frames were reasonable.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- For the two charter schools that voluntarily closed in the 2023-24 fiscal year, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of 173 procurement contracts with amounts awarded over \$50,000 and approved by the Board during the period July 2024 through April 2025 totaling \$602.6 million, selected 15 contracts totaling \$49.6 million and examined supporting documentation, including the contract documents, to determine whether the District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
- From the population of payments totaling \$68.9 million during the period July 2024 through April 2025 related to 40,314 transactions for contracted services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$7.5 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Examined District records for the audit period to determine whether District procedures ensured that vendor creation and 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

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 the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



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October 21, 2025

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RE: FY25 Preliminary and Tentative Operation Audit Findings and Recommendations Response

Dear Ms. Sherrill Norman:

Per your letter dated September 25, 2025, the following represents our response to the Fiscal Year 2025 Orange County District School Board's preliminary and tentative operational audit findings.

Audit Finding 1: School Safety – School Resource Officer Services

Response: The district will work with the school resource officer agencies to implement a standardized method for school resource officers to document their presence at schools during school hours.

Audit Finding 2: Employee Misconduct Filings

Response: The district will revise its procedures to ensure compliance with state law and will promptly submit all legally sufficient complaints against teachers and administrators to the FDOE within the required timeframe.

Audit Finding 3: Affidavit of Separation

Response: The district will update and implement procedures to ensure that affidavits of separation are completed and maintained for any employee who resigns or retires during an open investigation.

Audit Finding 4: Vendor Information Changes

Response: The district will revise its vendor address change procedures to ensure that, to the best of its ability and within existing constraints, all change requests are accurately verified before processing.

"The Orange County School Board is an equal opportunity agency."

Audit Finding 5: Contracted Services

Response: The district will update its procedures to ensure that contracts are properly established, including expected services and fee structures, and train district staff on how to verify contract terms to ensure that services are received before payment is made.

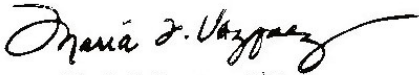
Audit Finding 6: Procurement Cards

Response: The district will update controls over purchase card holders and their supervisors to ensure that timely review and approval are completed.

Respectfully submitted,



Doreen Concolino
Chief Financial Officer



Maria F. Vazquez, Ed.D.
Superintendent