

**THE FLORIDA SCHOOL
FOR THE DEAF AND THE BLIND**

Selected Administrative Activities
and Prior Audit Follow-Up



Sherrill F. Norman, CPA
Auditor General

Board of Trustees and President of the Florida School for the Deaf and the Blind

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The team leader was Lenia T. Blades and the audit was supervised by Ivo Njabe, CPA.

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THE FLORIDA SCHOOL FOR THE DEAF AND THE BLIND

Selected Administrative Activities and Prior Audit Follow-Up

SUMMARY

This operational audit of the Florida School for the Deaf and the Blind (School) focused on selected administrative activities and included a follow-up on the findings noted in our report No. 2023-073. Our audit disclosed the following:

Finding 1: Systemic issues regarding School employees not timely achieving required American Sign Language (ASL) skill levels and School monitoring of employee compliance with ASL requirements persist.

Finding 2: School controls for ensuring that required construction forms are completed and submitted to the appropriate oversight agency need improvement. A similar finding was noted in our report No. 2023-073.

Finding 3: School construction management entity (CME) oversight controls need enhancement to better ensure that subcontractor costs do not exceed agreed-upon amounts for completed work.

Finding 4: The School did not always ensure that a CME awarded subcontracts to the lowest responsive bidder or that School staff attended bid openings and did not always maintain bid documentation or other records evidencing oversight of CME subcontractor selection processes. Additionally, a CME awarded two subcontracts to a subcontractor that submitted responses after the bid opening date and in which the CME had a disclosed financial interest.

Finding 5: School controls over dual compensation arrangements need improvement to better demonstrate compliance with State law and other applicable requirements. We noted that the School had an apparent vendor relationship with a School employee and made payments totaling \$180,376 during the period July 2019 through June 2025 in connection with that relationship.

Finding 6: The School did not always perform driver's license checks prior to trips made by School personnel utilizing a pool van, including a trip that transported three students. In another instance, the School did not check the status of the license for the driver transporting two students.

Finding 7: School controls over motor vehicle dispositions need improvement.

BACKGROUND

Pursuant to State law,¹ the Florida School for the Deaf and the Blind (School) operates under the leadership and direction of a Board of Trustees (Board). The Board is to consist of seven members who are appointed by the Governor for a 4-year term, subject to confirmation by the Senate. The Board must include one blind person and one deaf person, and each member is required to have been a Florida resident for at least 10 years.

¹ Section 1002.36(4), Florida Statutes.

The Board exercises control of the School through a Board-appointed President, who serves as the chief executive officer and is responsible for the organization, operation, and management of the School and its programs. The School is a State-supported residential public school for hearing-impaired and visually impaired students in preschool through 12th grade and is funded through the Department of Education. The Legislature appropriates fixed capital outlay moneys to the School on an annual basis from the Public Education Capital Outlay and Debt Service Trust Fund.²

The School had 812 employees and other personal services personnel as of March 2025 and, during the period July 2023 through March 2025, had a peak enrollment of 531 students. As of March 2025, most of the School's students participated in the School's boarding program and lived in campus dormitories during the week, while approximately 32 percent of the students were day-students from St. Augustine and surrounding areas. Students who participate in the boarding program are bused home on weekends and holidays.

The Legislature appropriated to the School \$66.9 million, including \$4.6 million in Public Education Capital Outlay (PECO) funds, for the 2023-24 fiscal year and \$81.8 million, including \$12.3 million in PECO funds, for the 2024-25 fiscal year.³

FINDINGS AND RECOMMENDATIONS

Finding 1: Sign Language Proficiency

School policies and procedures⁴ specified that School management recognized the need and purpose for clear, consistent, and effective communication as (1) a foundation for the development of language skills in students served, (2) the basis for the development of interpersonal skills, and (3) critical to the sharing of information among the campus community because, for many members, the primary and most efficient mode of communication is American Sign Language (ASL). School policies and procedures also specified that employees were to possess the skills and knowledge needed to work effectively with all students and staff.

School employees who had not achieved their required ASL skill level at the time of initial employment were, with limited exceptions, required to participate in the Sign Language Proficiency Interview (SLPI): ASL assessment⁵ within 60 days of employment. School employees with direct student contact were expected to achieve their ASL skill level within a year of hire or appointment or retake the SLPI: ASL assessment every year until the required ASL skill level was attained. Non-student contact School employees were expected to achieve their ASL skill level within 4 years or retake the SLPI: ASL assessment every 2 years until the required skill level was attained. The School provided optional ASL classes to School employees to help them achieve the required ASL skill level. School employees who signed a waiver indicating that they had "No Functional Skills" or "Novice" ASL skills were required to

² Article XII, Section 9(a)(2) of the State Constitution.

³ Chapters 2024-231 and 2023-239, Laws of Florida.

⁴ School Operational Policy and Procedure 1.24, *FSDB American Sign Language Program*.

⁵ The SLPI: ASL assessment involves one-to-one conversation in sign language between interviewer and candidate. The interview is video recorded and rated by trained SLPI ASL team members.

obtain an initial ASL baseline assessment within a year of their hire or appointment and to participate in School-supported ASL skill development activities, such as ASL classes.

According to School management, the School's Interpreter Services Department was responsible for maintaining employee ASL proficiency documentation, preparing periodic reports of employee achievement of required ASL skill levels, and determining whether employees complied with applicable requirements. The information was provided to employee supervisors who were responsible for monitoring compliance and holding employees accountable for not meeting ASL skill level standards.

As of July 17, 2025, the School had 357 employees who were required to have specified ASL skills. In prior audit reports, most recently in our report No. 2023-073, we reported systemic issues regarding School employees not timely achieving ASL skill levels and School monitoring of employee compliance with applicable requirements. As part of our follow-up audit procedures, we evaluated the School's ASL program and examined ASL program documentation for the 357 employees and noted that ASL skill level achievement problems persist. Specifically, while 229 of the 357 employees had achieved their required ASL skill level and another 8 were new hires awaiting their assessment results, we found that:

- 42 employees, including 19 teachers, instructional assistants, specialists, or boarding staff with direct student contact, had not met their required ASL skill level and had not taken or timely retaken the SLPI: ASL assessment, although 1 month to over 9 years had elapsed beyond the time frame to take or retake the assessment. Additionally, 20 of the 42 employees did not attend classes to improve their ASL skills during the period August 21, 2023, through April 11, 2025. Nineteen of the 42 employees were also noted in our audit report Nos. 2023-073 or 2021-020 and 6 of the 19 were noted in both audits.
- While 78 employees, including 32 teachers, instructional assistants, specialists, or boarding staff with direct student contact, continued to timely take the SLPI: ASL assessment, 35 employees were 16 days to over 15 years beyond the time frame for achieving their ASL skill level and 14 of the 78 employees did not attend ASL classes during the period August 21, 2023, through April 11, 2025. Seven of the 35 employees were also noted in our audit report Nos. 2023-073 or 2021-020 and 3 of the 7 were noted in both audits.
- While 31 of the 120 employees who had not met their required ASL skill level signed a waiver that they had "No Functional Skills" or "Novice" ASL skills, 12 of the 31 employees had been employed for at least a year and had not received their ASL baseline assessment, including 6 employees who did not attend required School-supported ASL skill development activities, including ASL classes, during the period August 21, 2023, through April 11, 2025.

According to School management, employee supervisors were responsible for monitoring employee compliance with training requirements, including compliance with SLPI and ASL requirements and documenting the results within employee evaluations. To assess the effectiveness of School monitoring activities, we examined employee evaluations for 44 noninstructional and 5 instructional employees who had not met their ASL skill level as of July 17, 2025, and noted that the applicable supervisor incorrectly evaluated 6 of the noninstructional employees as 100 percent compliant with School training requirements, including SLPI and ASL requirements, and 3 of the instructional employees as highly effective.

Absent effective controls over the achievement of required ASL skill levels, including compelling School employees to attend ASL classes and participate in other ASL skill development activities until the employee has achieved minimum ASL skill levels, the School's ability to ensure that requisite ASL skill

levels are timely achieved are frustrated and there is an increased risk that employees may not be able to effectively communicate information to all members of the School community. Additionally, the lack of ASL proficiency among staff may negatively impact the overall learning environment for students who rely on sign language as their primary mode of communication.

Recommendation: We again recommend that School management enhance policies and procedures to require employee participation in School-supported ASL skill development activities, including ASL classes, in all instances when required ASL skill levels are not achieved within established time frames. Additionally, to promote employee compliance with SLPI and ASL requirements, we recommend that supervisors accurately document in employee evaluations deficiencies in the achievement of all applicable standards and take action to ensure compliance.

Finding 2: Construction Forms

Pursuant to State law,⁶ the School may contract for the construction of new facilities or for additions, remodeling, renovation, maintenance, or repairs to existing facilities using methods such as competitive bids or the selection of a design-build firm or a construction management entity (CME). State law⁷ establishes the State National Pollutant Discharge Elimination System (NPDES) Program to regulate the discharge of pollutants into waters of the State and granted the Department of Environmental Protection (DEP) the power to implement a NPDES permitting program. DEP guidance for obtaining an *NPDES Generic Permit For Stormwater Discharge from Large and Small Construction Activities (NPDES Permit)* specifies that applicants must submit to the DEP a completed *Notice of Termination (NOT)* form within 14 calendar days after the construction site has achieved final stabilization and all discharges authorized under the permit are eliminated or authorized under a separate *NPDES Permit*.

To provide clear and concise guidance and a summary of applicable laws and rules for the purchase of goods and services and contracting for maintenance, repair, remodeling, renovation, and construction services, the School established the *Purchasing Policies and Procedures Manual (Manual)*. In our report No. 2023-073 (Finding 3), we noted that School controls for obtaining construction permits and inspections needed improvement, including that the *Manual* did not include guidance on obtaining required permits or enforcing agency inspections of construction work performed.

During the period July 2022 through June 2024, the School executed two construction project contracts totaling \$17 million to renovate Kramer Hall and to construct Gregg Hall. To complete the construction of Gregg Hall, on November 17, 2023, the School obtained an *NPDES Permit* for the construction of a stormwater management system. The construction for Gregg Hall was completed in January 2025 and the final invoice was approved and paid in March 2025. Our follow-up audit procedures found that the School had not updated the *Manual* to include guidance on obtaining required construction project permits or enforcing agency inspections, nor had the School established a tracking mechanism (e.g., checklist) to ensure that all required permits and forms were obtained and submitted in accordance with State law. Additionally, as of July 18, 2025, neither the School nor the contractor had completed and

⁶ Section 1013.45(1), Florida Statutes.

⁷ Section 403.0855(2), Florida Statutes.

submitted the NOT form to the DEP. According to School management, it was the responsibility of the contractor to complete and submit all necessary permits and forms.

Effective controls, including policies and procedures, to ensure that required forms are completed and submitted to the appropriate oversight agency would provide the School greater assurance that all applicable construction projects are done in accordance with State law.

Recommendation: We again recommend that School management enhance policies and procedures to ensure that all required forms are completed and submitted to applicable oversight agencies for major construction projects to ensure compliance with State law.

Finding 3: Monitoring Construction Payments

Under the CME process, contractor profit and overhead are contractually agreed upon, and the CME is responsible for all scheduling and coordination in both the design and construction phases and for the successful, timely, and economical completion of the construction project. The CME may be required to offer a guaranteed maximum price (GMP), which allows for the difference between the actual cost of the project and the GMP amount, or net cost savings, to be returned to the School. To ensure potential savings in material and labor costs and to prevent cost overruns or other impediments to successful completion of GMP contracts, it is important that School personnel verify that payments to CMEs agree with supporting documentation, such as GMP and subcontractor contracts.

To renovate Kramer Hall and construct Gregg Hall, the School contracted with a CME under two GMP contracts totaling \$17 million. As of April 30, 2025, the School had made payments totaling \$13.5 million to the CME for the construction projects. To evaluate School monitoring controls over CME payments, we inquired of School management and found that the School had not established policies and procedures for the oversight of CME contracts, including requirements for School personnel to review invoices to ensure that services were provided in accordance with the GMP and that final subcontractor costs did not exceed subcontract terms. Additionally, we examined School records supporting the \$6.2 million paid to the CME on March 13, 2025, for 29 work items performed by subcontractors for the completion of Gregg Hall and noted that the amounts paid for 14 of the 29 work items exceeded the agreed upon amounts for the work items by \$221,798. According to School management, the CME retained subcontractor services and the School relied on the CME to monitor those services. School management further indicated that the School allowed the CME to offset the overpayments noted on audit to other work items that were completed underbudget and that the total construction cost did not exceed the GMP.

Absent effective monitoring of CME subcontractor payment processes, there is an increased risk that the School may incur costs exceeding agreed upon amounts for work completed by subcontractors, thereby reducing the School's ability to maximize cost savings under the GMP contract process.

Recommendation: To ensure that the School realizes maximum cost savings under a GMP contract, we recommend that School management establish policies and procedures for, and ensure that School records evidence, the review of CME invoices and investigation of subcontractor costs that exceed agreed-upon amounts for completed work.

Finding 4: Subcontractor Selection

The School's GMP contracts for the Kramer Hall and Gregg Hall construction projects required the CME to solicit subcontractor bids and award subcontracts. GMP contract terms specified that solicitations were to be prepared in accordance with the following guidelines:

- Subcontracts up to \$35,000 may be entered into with the subcontractor who submitted the lowest written quotation.
- Subcontracts exceeding \$35,000 may be entered into with a qualified subcontractor who submits the lowest responsive proposal.

Proposals for subcontracts exceeding \$35,000 were to be opened publicly at the location, date, and time named by the School in the contractor request for proposal. To ensure CME compliance with subcontractor bid and award requirements, the GMP contracts required the presence of a member of the School's procurement office at all bid openings.

According to School records, as of April 30, 2025, the CME utilized 56 subcontractors with associated subcontracts totaling \$11.9 million. Our review of CME subcontractor bid records found that:

- 13 subcontracts totaling \$2,883,810 were not awarded to the subcontractor with the lowest responsive proposal.
- 2 subcontracts totaling \$336,457 were not awarded to the subcontractor with the lowest responsive proposal. According to School management, the initial solicitation did not clearly separate or specify the scope of concrete and masonry work needed and, while 2 bids were received, the CME did not follow GMP contract terms for awarding the subcontracts and instead elected to award the subcontracts to a subcontractor that responded with a higher bid and after the bid opening date. Additionally, while the CME had disclosed a financial interest in the subcontractor awarded the subcontracts, the CME did not conduct a cost-savings analysis to support the selection of the subcontractor over the 2 lower bidders, did not open the bids in the presence of a member of the School procurement office, nor otherwise involve the School in the subcontractor selection process to ensure that the School received the best possible value.
- The School did not maintain bid documentation for 5 subcontracts totaling \$337,455 or other records evidencing oversight of the subcontractor selection process. At our request, School personnel obtained the subcontractor bid tabulation sheets for the 5 subcontracts and our examination of those documents and other records disclosed that the subcontractors were properly selected. However, our procedures cannot substitute for management's responsibility to maintain proper internal controls over subcontractor selection.

Additionally, as similarly noted in Finding 3, we found that the School had not established policies and procedures addressing the CME subcontractor selection process.

In response to our audit inquiry, School management indicated that they relied on the CME subcontractor selection processes; however, such reliance was contrary to the School's responsibilities established in the GMP contracts and provided the School with limited assurance that subcontractor services were obtained from qualified providers at the lowest cost consistent with acceptable quality.

Without School policies and procedures for and adequate controls over the CME subcontractor selection process, there is an increased risk that the CME may not follow GMP contract terms for soliciting and

awarding subcontracts and that subcontractor services may not be awarded to the lowest responsive bidder in accordance contract terms and conditions.

Recommendation: We recommend that School management establish policies and procedures over the CME subcontractor selection process that outline the School's oversight duties for subcontractor bids, including assessing compliance with bid opening and contract terms, ensuring the awarding of contracts to the lowest responsive bidder, and maintenance of appropriate supporting documentation.

Finding 5: Dual Compensation

State law⁸ specifies that no officer or employee of a governmental entity is to have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of their duties in the public interest. State law⁹ and School policies and procedures¹⁰ also provide that no public officer or employee, acting in a private capacity, is to rent, lease, or sell any realty, goods, or services to the officer's or employee's own agency. State law¹¹ and School policies and procedures further provide that no public officer or employee is to have or hold any employment or contractual relationship with any business entity or any agency that is subject to the regulation of, or is doing business with, the agency of which they are an officer or employee; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between their private interests and the performance of their public duties or that would impede the full and faithful discharge of their public duties. State law¹² prohibits School employees from receiving compensation simultaneously from any appropriation source other than salaries, unless approved by the Department of Management Services (DMS) or as delegated to the agency head. DMS rules¹³ specify that employees seeking dual employment or dual compensation¹⁴ are to complete a *Dual Employment and Compensation Request (Request)* form annually and the *Request* form requires the primary employing agency head or designee to attest that the dual employment or dual compensation will not involve a conflict of interest with the employee's regular assigned duties.

State law¹⁵ specifies that prescriptive assistive devices for the purpose of medical rehabilitation of clients are exempt from competitive solicitation requirements and provides that such devices are to be procured pursuant to an established fee schedule or any other method that ensures the best price for the State, taking into consideration the needs of the client. For such purchases, State agencies such as the School must file a description of the purchases and methods of procurement annually with the DMS. School policies and procedures required that for any noncompetitive procurement exceeding \$35,000 the School

⁸ Section 112.311(5), Florida Statutes.

⁹ Section 112.313(3), Florida Statutes.

¹⁰ School *Purchasing Policies and Procedures Manual*.

¹¹ Section 112.313(7)(a), Florida Statutes.

¹² Section 216.262(1)(e), Florida Statutes.

¹³ DMS Rule 60L-32.003, Florida Administrative Code.

¹⁴ Instances include employment in more than a total of one full-time established position or more than one part-time position with a State agency, simultaneous compensation of an employee from any appropriation other than salaries (e.g., expense appropriations), and simultaneous compensation of an employee by more than one State agency.

¹⁵ Section 287.057(3)(d), Florida Statutes.

was to complete a cost analysis and, in accordance with State law,¹⁶ conflict of interest attestations were to be completed by all individuals taking part in the development or selection of criteria for evaluation, the evaluation process, and the award process.

As part of our audit, we compared School payroll and vendor payment records to determine whether any School personnel received dual compensation during the period July 2023 through March 2025. Our comparison found a School employee who appeared to also receive compensation as a vendor for medical supplies, including prescriptive assistive devices. Specifically, we noted 27 payments totaling \$40,074 made by the School to a vendor who was also a School employee during the 2023-24 fiscal year and 31 payments totaling \$43,631 during the 2024-25 fiscal year. Our review of School records related to the 58 payments disclosed that the School employee had not submitted *Request* forms to the School to receive authorization for dual compensation. Additionally, we noted that the School had not documented its authorization of the employee's dual compensation or otherwise attested that such compensation did not involve a conflict of interest with the employee's regular assigned duties at the School prior to the payment of invoiced amounts, had not provided a description of the purchases and methods of procurement for the prescriptive assistive devices to the DMS, and had not completed a cost analysis or required the completion of conflict of interest attestations by the individuals who authorized the School employee to sell medical supplies to the School.

In response to our audit inquiry, School management indicated that the Director of Purchasing was unaware that the employee was receiving dual compensation but stated that the required annual filing with the DMS was fulfilled through submittal of purchase orders or contracts through the State's purchasing system. School management also indicated that vendor quotes served as the established fee schedule for the purchases. However, the vendor quotes provided by the School for audit did not include the prescriptive assistive devices purchased from the employee. Instead, the quotes were for adaptive equipment to support blind or visually impaired student instruction, such as magnifiers, telescopes, keychains, phones, calendars, and cooking supplies.

School management further indicated that the current process with the employee was inherited and had been in place since at least the 2019-20 fiscal year and that the School had not evaluated the extent to which the employee profited from the business relationship. Our further analysis of School records noted 86 vendor payments to the employee totaling \$96,671 during the period July 2019 through June 2023.

As State law prohibits an employee from having or holding any employment or contractual relationship that will create a continuing or frequently recurring conflict between their private interests and the performance of their public duties, the maintenance of sufficient records, including School management's approval of employee business relationships and that such relationships do not conflict with State law, completed annual *Request* forms for all dual employment and dual compensation arrangements, and completed conflict of interest attestations for all applicable employees and cost analyses of pertinent procurements, would better enable the School to demonstrate compliance with statutory restrictions on dual compensation. Additionally, annually submitting to the DMS a description of the purchases and methods of procurement for prescriptive assistive devices is necessary to demonstrate compliance with State law.

¹⁶ Section 287.057(21), Florida Statutes.

Recommendation: We recommend that School management:

- Document approval for any continuing business relationship with an employee and prior to engaging in any future business relationship with an employee and evidence that such a relationship does not conflict with State law.
- Maintain completed *Request* forms for all dual employment and dual compensation arrangements.
- Maintain completed conflict of interest attestations for all applicable employees and cost analyses of pertinent procurements.
- Annually submit to the DMS a description of the purchases and methods of procurement for prescriptive assistive devices.

Additionally, we recommend that School management periodically evaluate School payroll and vendor payment records for possible dual compensation arrangements and, if such arrangements are noted, ensure that appropriate steps are taken to document compliance with all applicable requirements.

Finding 6: Vehicle Operator Driver's License Checks

DMS rules¹⁷ require State agency heads to ensure that operators of State motor vehicles possess a current and valid driver's license. School policies and procedures¹⁸ specified that use of a State motor vehicle was to be requested by completing a Vehicle Request Form that, among other things, detailed all drivers for the trip. School policies and procedures specified that staff members who use, or may use, a State motor vehicle are subject to a review of their driving history using the Department of Highway Safety and Motor Vehicles Driver and Vehicle Information Database (DAVID) System, with the frequency of such reviews based on the staff member's position or vehicle usage. Among other requirements, staff members who request a pool van for State business, School-sponsored activity, or a field trip with students, were subject to a review of their driving history as needed or as requested. Pursuant to School policies and procedures, if a staff member had three or more minor moving violations, or two major moving violations, within a 3-year period, they may be ineligible to drive a State vehicle.

As of June 12, 2025, the School maintained 43 State motor vehicles that were available for assignment and use by School personnel. To assess School compliance with DMS rules and School policies and procedures, we examined the vehicle logs for 30 selected trips made during the period November 2023 through March 2025 by 27 drivers using 10 motor vehicles. Our examination found deficiencies related to the use of pool vans. Specifically:

- For 9 of the trips for which School personnel utilized a pool van, including a trip that transported 3 students, the licenses for the 12 applicable drivers were last checked in the DAVID System 2 to 5 years before the trips occurred. In response to our audit inquiry, School management indicated that periodic reviews of driver eligibility are not performed for drivers who do not regularly utilize a State vehicle. Instead, the School reviews DAVID System records for such drivers when the employees are hired or at the time of their initial trip using a State vehicle.
- For another trip utilizing a pool van, School personnel did not check the status of the license for the driver transporting two students on January 19, 2025. According to School management, the

¹⁷ DMS Rule 60B-1.004(1)(a), Florida Administrative Code.

¹⁸ Operational Policy and Procedure 11.03, *State Vehicle Usage*.

reviewer of the Vehicle Request Form was unaware that a DAVID System check was necessary for the driver because he was not listed as a driver on the Vehicle Request Form. Subsequent to our audit inquiry, on July 9, 2025, School personnel reviewed his driving record in the DAVID System and determined him to be an eligible driver.

As the eligibility of a driver is subject to change based on the number of moving violations received within a 3-year period, reviewing the status of the licenses of drivers of School pool vans prior to each trip and properly completing Vehicle Request Forms would better ensure that the School is only authorizing eligible drivers, reduce the School's risk of liability, and better promote compliance with DMS rules and fulfill the intent of School policies and procedures.

Recommendation: We recommend that School management clarify policies and procedures to require DAVID System checks be completed on drivers prior to each trip using a School pool van and enhance controls to ensure the proper identification of all drivers on Vehicle Request Forms.

Finding 7: Motor Vehicle Disposals

DMS rules¹⁹ require that all motor vehicles, watercraft, and aircraft identified as excess property be reported to the DMS and that excess units determined by the DMS to be surplus to State needs were to be approved for public sale or auction or for other appropriate disposal. Additionally, Department of Financial Services (DFS) rules²⁰ require the property records for each item lawfully disposed of to identify information such as the date of disposition, authority of disposition, manner of disposition, and the employees witnessing the disposition, and also include a notation identifying any related transactions.

According to School records, the School disposed of 20 motor vehicles, including 16 golf carts, with acquisition costs totaling \$217,859, during the period July 2023 through March 2025. We examined School records for the 20 disposed of motor vehicles and found that:

- Although School management obtained Board approval prior to disposal, the School had not reported the 16 golf carts as excess to the DMS nor did the School obtain approval from the DMS prior to selling the golf carts for \$13,000. According to School management, the School was unaware that excess golf carts were required to be reported to the DMS and that DMS approval was required prior to selling golf carts.
- Contrary to DFS rules, School property records for the 20 motor vehicles did not identify the manner of disposition (i.e., sold, donated, transferred, cannibalized, scrapped, destroyed, or traded), the employees witnessing the dispositions, or include notations identifying any related transactions. In response to our audit inquiry, School management indicated that the information was not included in the property records due to staff oversights.

Appropriately reporting to the DMS all excess property dispositions, obtaining DMS approval for the dispositions, and including all required information in School property records would better promote accountability over the disposition of School property and demonstrate compliance with DMS and DFS rules.

Recommendation: We recommend that School management enhance property controls to ensure that the DMS is timely notified of all applicable excess property and that DMS approval is

¹⁹ DMS Rule 60B-3.004, Florida Administrative Code.

²⁰ DFS Rule 69I-72.005(5), Florida Administrative Code.

obtained prior to disposition. Additionally, we recommend that School management ensure that School property disposition records include all information required by DFS rules.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the School had taken corrective actions for the findings included in our report No. 2023-073.

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 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 of the Florida School for the Deaf and the Blind (School) focused on selected administrative activities and included a follow-up on the findings noted in our report No. 2023-073. The overall objectives of the audit 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 responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Determine whether management had corrected, or was in the process of correcting, all deficiencies disclosed in our report No. 2023-073.
- 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 programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; 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's 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. Unless otherwise indicated in this report, these transactions and records 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 agency 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, School policies and procedures, and other guidelines, and inquired of School personnel to obtain an understanding of applicable School administrative activities and related requirements.
- Inquired of School management regarding whether the School made any expenditures or entered into any contracts under the authority granted by an applicable state of emergency during the period July 2021 through March 2025.
- From the population of 53,470 nonpayroll expenditures, totaling \$72,386,917, including 6,695 purchasing card transactions, totaling \$1,590,655, made during the period July 2023 through March 2025, examined 30 selected nonpayroll expenditures totaling \$9,428,997 and 30 selected purchasing card transactions totaling \$52,237 to determine whether the expenditures and purchasing card transactions were recorded in the correct amounts and adequately documented; made in accordance with applicable laws, rules, and contract terms; and properly authorized and approved.
- Evaluated School actions to correct the applicable findings noted in our report No. 2023-073. Specifically, we:
 - Examined School records related to the capital projects and maintenance and repairs funding requests included in the School's 2025-26 fiscal year Legislative Budget Request (LBR) and the School's Campus/Facilities Master Plan for the 2024-25 through 2028-29 fiscal years to determine whether projects were specifically identified and prioritized as required by State law and that the amounts requested were supported by appropriate documentation.
 - From the population of the 37 maintenance and repair line-item requests with projected costs totaling \$6,995,752 included in the School's 2025-26 fiscal year LBR, examined School records for 13 selected line-item requests, with projected costs totaling \$6,271,677, to determine whether the amounts requested were reasonable and adequately supported.
 - From the population of 42 construction services contracts, totaling \$20,781,501, active at some point during the period July 2023 through March 2025, examined School records for 8 selected construction services contracts, totaling \$20,231,002, to determine whether the

School ensured that contractors properly obtained permits and inspections in accordance with applicable building codes.

- Reviewed School American Sign Language (ASL) program policies and procedures, inquired of School management, and evaluated the School's administration of the ASL program, including supporting documentation for the 357 employees who as of July 17, 2025, were required to have ASL skills, to determine whether School controls adequately ensured that employees had the skills and knowledge needed to work effectively with all students and staff. Additionally, compared the employees noted during our current audit who had not achieved required ASL skills to the employees noted in our report Nos. 2023-073 and 2021-020 to determine whether systemic issues regarding the achievement of ASL skills existed.
- From the population of 42 construction services contracts active at some point during the period July 2023 through March 2025 and totaling \$20,781,501, examined School records for a new construction services contract and a renovation/remodel contract, totaling \$17,022,758, to determine whether the School procured construction services contracts in accordance with applicable State laws, Department of Management Services (DMS) rules, and School policies and procedures, subcontractors were properly selected and licensed, School monitoring activities were adequate to ensure that work was performed in accordance with contract terms prior to approval and release of payment, and the contract was administered in accordance with Board of Trustee (Board) policies, School procedures, and applicable provisions of State law and rules.
- From the population of 157 School contracts, totaling \$41,862,715, active at some point during the period July 2023 through March 2025, including 119 contracts, totaling \$29,888,152, procured during the period July 2023 through March 2025, examined School records for 30 selected contracts, totaling \$12,347,925, to determine whether the contracts were procured in accordance with State law and School policies and procedures and whether the contracts were properly managed and deliverables were reviewed and approved prior to the release of payment.
- Compared State purchasing system vendor data to School payroll data to determine whether the School conducted any business with vendors who were also School employees during the period July 2023 through March 2025. Additionally, inquired of School management and reviewed records related to 144 vendor payments, totaling \$180,376, made to a dual compensated employee during the period July 2019 through June 2025 to determine whether the School followed applicable laws and DMS rules regarding the authorization of dual compensation for School employees.
- From the population of 872 active School employees as of March 2025 and 453 non-School employees with direct access to students at some point during the period July 2023 through March 2025, examined School records for 30 selected School employees and 30 selected non-School employees to determine whether individuals who had direct access to students were subjected to the required fingerprinting and background screening.
- Examined Board policies, School policies and procedures, and related records for the 19 School volunteers and 4 of the 60 internships in effect during the period July 2023 through March 2025 to determine whether the School ensured that prospective volunteers and interns did not appear on the Dru Sjodin National Sexual Offender Public Web site, in accordance with Section 943.04351, Florida Statutes.
- From the population of 1,066 School employees with compensation payments totaling \$60,109,912 during the period July 2023 through March 2025, examined School records for 30 selected employees with selected compensation payments totaling \$149,787 to determine whether controls over employee compliance with applicable professional certification and time and attendance requirements were properly designed and operating effectively, and recorded employee compensation expenditures were materially correct and properly classified.

- Examined School records for the three School purchasing cardholders who separated from School employment during the period July 2023 through March 2025 to determine whether the School timely canceled the purchasing cards upon the cardholders' separation from School employment.
- Compared School records for the 51 purchasing cards active as of May 1, 2025, to School records of the employees who separated from School employment during the period July 2023 through March 2025 to determine whether the School ensured that separated employees did not hold active purchasing cards.
- Examined School records for the nine purchasing cards issued during the period July 2023 through March 2025 to determine whether cardholder agreement forms were completed for each purchasing card documenting the cardholder's agreement with School purchasing card policies and procedures.
- Reviewed School property management procedures to determine whether the procedures required the results of the School's annual physical property inventory to be reconciled to School property records and whether the procedures prohibited property custodians from conducting the annual physical inventory.
- From the population of 61 machinery, furniture, equipment, and other property items, with acquisition costs totaling \$1,805,112, purchased during the period July 2023 through March 2025, examined School records, including inventory records, for 30 selected property items, with acquisition costs totaling \$1,059,782, to determine whether the 30 property items were included in the inventory results and appropriate actions were taken to follow up on any differences noted, School personnel verified that all necessary forms were filled out from acquisition to possession of a given inventory item in accordance with applicable Department of Financial Services (DFS) rules, and the items were timely recorded in the property records.
- From the population of 49 machinery, furniture, equipment, and other property items with acquisition costs totaling \$572,924 and disposed of during the period July 2023 through March 2025, examined School records for 30 selected property items, with acquisition costs totaling \$109,727, to determine whether Board approval was obtained prior to disposing of property items and whether the property items were disposed in accordance with applicable DFS rules.
- Examined School records for the 22 motor vehicles acquired during the period July 2023 through March 2025, with acquisition costs totaling \$587,391, to determine whether prior approval was obtained from the DMS and whether the School had the budget authority to make the purchase or enter into the lease in accordance with State law, DMS rules, and School policies and procedures.
- Examined School records for the 20 motor vehicles with acquisition costs totaling \$217,859 that were disposed of during the period July 2023 through March 2025 to determine whether the School properly notified the DMS of excess motor vehicles and obtained Board and DMS approval prior to the disposal of motor vehicles.
- From the population of 43 School motor vehicles in operation at some point during the period July 2023 through March 2025, analyzed FleetWave system log maintenance reports completed for a selected month for 30 selected motor vehicles to determine whether the School ensured that motor vehicle cost and maintenance records were kept and timely provided to the DMS appropriate information on vehicle costs (gas, oil, maintenance, repair, etc.) in accordance with applicable DMS rules.
- From the population of motor vehicle logs for the 43 motor vehicles in operation at some point during the period July 2023 through March 2025, examined School records for 30 selected trips recorded on motor vehicle logs for 10 selected motor vehicles to determine whether logs were maintained in accordance with DMS rules. Additionally, examined School records for the

27 drivers associated with the 30 selected trips to determine whether the School ensured drivers maintained a valid driver's license and met eligibility requirements.

- Examined School records to determine whether the Board had adopted appropriate mental health awareness policies and procedures and whether the School had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with applicable State laws and rules.
- Examined School records to determine whether the Board had adopted appropriate School safety policies and implemented procedures to ensure the health, safety, and welfare of students, in accordance with applicable State laws.
- Examined Board policies and School procedures for ethical conduct for instructional personnel and School administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine whether the policies and procedures adequately promoted compliance with Section 1001.42(6) and (7), Florida Statutes.
- Reviewed DFS quarterly prompt payment reports for the period September 2023 through March 2025 to determine whether the School complied with the time limits and penalty provisions of Section 215.422, Florida Statutes.
- 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 State agency 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



**Florida School for
the Deaf & the Blind**

Do More. Be More. Achieve More.

November 5, 2025

Ms. Sherrill F. Norman
Auditor General
State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-2799

Dear Ms. Norman:

In accordance with Section 11.45(4)(d), Florida Statutes, attached is a written statement of explanation concerning the preliminary and tentative audit findings we have received from you in the letter dated October 10, 2025, that resulted from your operational audit of the Florida School for the Deaf and the Blind for the audit period July 1, 2023, to March 31, 2025.

Included in the school's response are proposed corrective actions.

Sincerely,



Tracie C. Snow
President

Attachment

Copy to: Julia Mintzer, Administrator of Business Services
Members of the FSDB Board of Trustees

207 San Marco Avenue • St. Augustine, FL 32084
Toll Free 800.344.3732 • VP 904.201.4527 • www.fsdbk12.org

**Operational Audit of the Florida School for the Deaf and the Blind
Preliminary and Tentative Audit Findings and Recommendations
Auditor General – State of Florida
October 29, 2025**

Findings, Recommendations, and FSDB Responses

Finding 1: Sign Language Proficiency

Recommendation: We again recommend that School management enhance policies and procedures to require employee participation in School-supported ASL skill development activities, including ASL classes, in all instances when required ASL skill levels are not achieved within established time frames. Additionally, to promote employee compliance with SLPI and ASL requirements, we recommend that supervisors accurately document in employee evaluations deficiencies in the achievement of all applicable standards and take action to ensure compliance.

FSDB Response: We acknowledge the finding. FSDB has revised Operational Policy & Procedure 1.24 to incorporate a formal monitoring component. This enhancement ensures consistent oversight and accountability in alignment with policy expectations. To reinforce adherence, the monitoring requirement will be communicated to all campus supervisors at least twice annually. These reminders will emphasize the importance of policy compliance and the role of supervisors in upholding the policy standards.

Finding 2: Construction Forms

Recommendation: We again recommend that School management enhance policies and procedures to ensure that all required forms are completed and submitted to applicable oversight agencies for major construction projects to ensure compliance with State law.

FSDB Response: We acknowledge the finding. The School will strengthen its policies to ensure that all required forms are accurately completed and submitted to the appropriate agencies. Additionally, the School will maintain comprehensive records to ensure all documentation is preserved in accordance with State law.

Finding 3: Monitoring Construction Payments

Recommendation: To ensure that the School realizes maximum cost savings under a GMP contract, we recommend that School management establish policies and procedures for, and ensure that School records evidence, the review of CME invoices and investigation of subcontractor costs that exceed agreed-upon amounts for completed work.

FSDB Response: We acknowledge the finding. The School will enhance procedures for the review of invoices that include payments to the CME and subcontractors and appropriate documentation of such review in accordance with the terms of the contract.

Finding 4: Subcontractor Selection

Recommendation: We recommend that School management establish policies and procedures over the CME subcontractor selection process that outline the School's oversight duties for subcontractor bids, including assessing compliance with bid opening and contract terms, ensuring the awarding of contracts to the lowest responsive bidder, and maintenance of appropriate supporting documentation.

FSDB Response: We acknowledge the finding. The School will ensure it has oversight duties for subcontractor bids including compliance with bid opening and contract terms. The School will ensure the awarding of contracts in accordance with the competitive bid process and maintain appropriate documentation as required.

Finding 5: Dual Compensation

Recommendation: We recommend that School management:

- Document approval for any continuing business relationship with an employee and prior to engaging in any future business relationship with an employee and evidence that such a relationship does not conflict with State law.
- Maintain completed Request forms for all dual employment and dual compensation arrangements.
- Maintain completed conflict of interest attestations for all applicable employees and cost analyses of pertinent procurements.
- Annually submit to the DMS a description of the purchases and methods of procurement for prescriptive assistive devices.

Additionally, we recommend that School management periodically evaluate School payroll and vendor payment records for possible dual compensation arrangements and, if such arrangements are noted, ensure that appropriate steps are taken to document compliance with all applicable requirements.

FSDB Response: We acknowledge the finding. FSDB promptly addressed the concern as described in the Finding. Additionally, FSDB will periodically review School payroll and vendor payment records for possible dual compensation arrangements.

Finding 6: Vehicle Operator Driver's License Checks

Recommendation: We recommend that School management clarify policies and procedures to require DAVID System checks be completed on drivers prior to each trip using a School pool

van and enhance controls to ensure the proper identification of all drivers on Vehicle Request Forms.

FSDB Response: We acknowledge the finding and have taken corrective action to address the recommendation. The School has updated the policy regarding driver's license checks conducted through the DAVID System. Additionally, the School has enhanced the Vehicle Request Form. These changes are intended to strengthen our internal controls and ensure proper identification and vetting of all drivers prior to each trip.

Finding 7: Motor Vehicle Disposals

Recommendation: We recommend that School management enhance property controls to ensure that the DMS is timely notified of all applicable excess property and that DMS approval is obtained prior to disposition. Additionally, we recommend that School management ensure that School property disposition records include all information required by DFS rules.

FSDB Response: We acknowledge the finding. The School will enhance property controls and ensure DMS is notified on a timely basis of vehicle disposals and obtain DMS approval prior to disposition. Property disposition records will include all information required by DFS.