

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2026-047  
November 2025

**DUVAL COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the audit period July 2024 through April 2025, Dr. Christopher Bernier served as Superintendent of the Duval County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Anthony Ricardo from 11-19-24	1
Dr. Kelly Coker through 11-18-24	1
April Carney, Vice Chair from 11-19-24	2
Cindy Pearson	3
Darryl Willie, Chair through 11-18-24	4
Reginald Blount from 11-19-24	5
Warren A. Jones through 11-18-24	5
Charlotte D. Joyce, Chair from 11-19-24, Vice Chair through 11-18-24	6
Melody Bolduc from 11-19-24	7
Lori Hershey through 11-18-24	7

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The team leader was Donald Hemmingway, CPA, and the audit was supervised by Ivo N. Njabe, CPA.

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# DUVAL COUNTY DISTRICT SCHOOL BOARD

## **SUMMARY**

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This operational audit of the Duval County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-084. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures need improvement to ensure and demonstrate that school safety officers complete required mental health crisis intervention training and are present at each school facility during school hours.

**Finding 2:** District records did not always document that members of the District threat management teams completed the training required by State law.

**Finding 3:** District controls did not always ensure legally sufficient complaints against District teachers and administrators were timely filed with the Florida Department of Education (FDOE).

**Finding 4:** Contrary to State Board of Education rules, District procedures were not effective to ensure timely reporting of relevant information to the FDOE regarding employees who are terminated, resign in lieu of termination, or are convicted of an offense that disqualifies the person from District employment.

**Finding 5:** District controls over required ethical conduct training could be improved.

**Finding 6:** The District did not comply with State law by timely posting on its Web site all required fiscal transparency information.

**Finding 7:** District controls over changes to vendor physical addresses need improvement.

**Finding 8:** District construction administration procedures for the New 6-8 Chaffee Trails Middle School Project did not include comparisons of construction management entity (CME) pay requests and related payments with subcontractor contracts to help ensure potential savings are achieved.

**Finding 9:** District procedures for the New 6-8 Chaffee Trails Middle School Project did not document attendance at the subcontractor bid openings, verification that the CME used a competitive selection process to select qualified subcontractors, and that the subcontractor bid award and contract amounts agreed with the GMP contract.

**Finding 10:** District procedures for negotiating, monitoring, and documenting the reasonableness of CME general condition costs need improvement.

**Finding 11:** The District did not comply with State law requiring the timely submittal of floor plans for newly constructed schools or updated plans for modified existing schools to law enforcement agencies and fire departments.

**Finding 12:** The District did not always timely correct deficiencies noted in annual facility inspections.

## **BACKGROUND**

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The Duval 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 Duval County. The governing body of the District is the Duval County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 159 elementary, middle, high, and specialized schools; sponsored 44 charter schools; and reported 149,688 unweighted full-time equivalent students.

## **FINDINGS AND RECOMMENDATIONS**

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### **Finding 1: School Safety – Safe-School Officer Services**

State law<sup>1</sup> 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 safety officers (SSOs) or school guardians, at each District and charter school facility. SSOs must be certified law enforcement officers and, among other things, are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. In addition, effective school safety measures include documented verification that each safe-school officer has completed the required training and that a safe-school officer is present at each school facility during school hours.

During the 2024-25 fiscal year, the Board contracted with a private security company for school guardians at 30 District schools, the Jacksonville Sheriff's Office (JSO) for 64 SSOs at 13 District schools, and the Atlantic Beach Police Department for 11 SSOs at 1 District school; employed SSOs at 67 District schools as part of the District Police Department; and employed school guardians for the other 39 District-operated schools.<sup>2</sup> To document safe-school officer attendance at District schools, District schools were to maintain monthly sign-in logs and charter schools were to track attendance using an electronic management system.

Our examination of District records and discussions with District personnel disclosed that District controls over safe-school officer services could be improved. Specifically:

- The District included a provision requiring the SSOs to complete required mental health crisis intervention training in the contract with the Atlantic Beach Police Department; however, due to District personnel changes, the contract with the JSO inadvertently lacked that provision.
- District records did not demonstrate that the 11 SSOs from Atlantic Beach Police Department and 6 of the 64 SSOs from the JSO completed the required mental health crisis intervention training.

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<sup>1</sup> Section 1006.12, Florida Statutes.

<sup>2</sup> Nine of 159 District-operated schools were adult specialized, pre-K, or virtual schools and not subject to the safe-school officer requirements. The 44 District-sponsored charter schools contracted with the JSO for SSOs (19 schools), directly with school guardians (13 schools), or private security companies for school guardians (12 schools).

- District records did not evidence SSO or guardian attendance for a total of 118 days that 30 of the 150 District schools were in session.

In response to our inquiry, District personnel indicated that the District initially relied on the Atlantic Beach Police Department and JSO to ensure that assigned SSOs completed the required training before services were provided but, in August 2025, began working with applicable agencies to confirm that SSOs completed the required training. District personnel also agreed that they did not always effectively monitor use of the District sign-in logs.

Absent effective monitoring procedures over SSO and guardian services, the District cannot demonstrate compliance with State law or that all appropriate measures were taken to promote student and staff safety.

**Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include provisions in law enforcement agency contracts requiring that each SSO complete required training, documented verification that each SSO completed the required training, and documentation evidencing that at least one safe-school officer is present at each school during school hours.**

## **Finding 2: Threat Management Teams**

State law<sup>3</sup> and State Board of Education (SBE) rules<sup>4</sup> require each District school board and charter school governing board to establish a threat management team at each school. The threat management team duties are to include the coordination of resources and assessment and intervention with students whose behavior may pose a threat to the safety of the school, school staff, or students. Each team must have a minimum of four members, including persons with expertise in counseling, instruction, school administration, and law enforcement. Each new team member who has not previously completed training must complete training before the start of the school year and those fully trained in a previous school year must complete an annual refresher training within the first 60 calendar days of school.

As part of our audit of threat management teams at the 150 District-operated schools and 44 charter schools for the 2024-25 fiscal year, we requested for examination District records supporting 30 selected schools (25 District schools with 133 team members and 5 charter schools with 30 team members). We found that District records did not demonstrate that 4 District school team members and 2 charter school team members completed the required refresher training. In addition, we found that another 16 District school team members and 4 charter school team members did not complete the refresher training within the first 60 calendar days of school.

In response to our inquiry, District personnel indicated that the required training was not timely completed because staff shortages hindered the District's ability to monitor and ensure compliance. Absent effective controls over threat management team training, the District cannot demonstrate compliance with applicable requirements or that appropriate measures have been taken to promote the safety of students and school personnel.

<sup>3</sup> Section 1006.07(7), Florida Statutes.

<sup>4</sup> SBE Rule 6A-1.0019, Florida Administrative Code.

**Recommendation: The District should enhance procedures to ensure that threat management team members timely complete all required training.**

### **Finding 3: Employee Misconduct Filings**

To provide for proper attention to the health, safety, and welfare of students, State law<sup>5</sup> 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.

For the 2024-25 fiscal year, the District filed with the FDOE 35 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 23 complaints were filed 7 to 151 days late, or an average of 33 days after the required filing date. In response to our inquiries, District personnel indicated that the delays were due to personnel changes and staff who were not familiar with the reporting form.

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.

**Recommendation: The District should enhance procedures to ensure all legally sufficient complaints against teachers and administrators are filed with the FDOE within 30 days after the complaint comes to the attention of the District. Such enhancements should include appropriate communication with applicable staff to ensure that they understand the statutory filing requirements.**

### **Finding 4: Alleged Misconduct Investigation Records and Reporting**

According to State law,<sup>6</sup> the FDOE is to maintain a disqualification list that includes, among other things, the identity of each person who is ineligible for employment pursuant to State law. SBE rules<sup>7</sup> provide that the disqualification list serves as an employment screening resource for school districts, charter schools, and private scholarship schools and sets forth the criteria for placement on and removal from the list through the online reporting tool. SBE rules also establish the responsibilities of school districts for reporting persons for inclusion on the list. For example, the District is to:

- Complete and maintain an Affidavit of Separation when an employee is separated from District employment due to termination or resigned in lieu of termination. The requirement to complete this Affidavit applies regardless of whether the person is submitted for inclusion on the disqualification list.
- Issue a final order for a person to be included on the disqualification list. The final order must include, for example, a determination that the person is ineligible for employment with the District based upon a finding, supported by clear and convincing evidence or material, that the person committed either sexual misconduct with a student, or had been convicted of one of the crimes

<sup>5</sup> Section 1012.796(1)(d), Florida Statutes.

<sup>6</sup> Section 1001.10(4)(b) and (d), Florida Statutes.

<sup>7</sup> SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

listed in State law.<sup>8</sup> The final order must also disclose that the sexual misconduct or crime occurred on or after June 1, 2022, while the person was employed by the District in a covered position.

- Report a person for inclusion on the disqualification list within 48 hours of the final order date using the FDOE online reporting tool.

During the period January 2023 through March 2025, the District issued final orders for four individuals and was required to report the individuals' names for inclusion on the FDOE-maintained disqualification list. However, because Board policies and District procedures did not require the timely reporting of individuals for inclusion on the list, the District failed to report three individuals, despite final orders<sup>9</sup> requiring their inclusion, and reported one individual 52 days after 48 hours had elapsed since the final order date. In response to our inquiry, District personnel indicated that the individuals were not included on the disqualification list because staff were not familiar with the reporting requirements. Subsequent to our inquiry, in July and August 2025 District personnel reported the three individuals for inclusion on the disqualification list.

Absent compliance with the State law and SBE-required procedures, school districts, charter schools, and private scholarship schools may lack the necessary screening tools to properly evaluate applicants, employ individuals with unsuitable backgrounds, and cause student safety to be jeopardized.

**Recommendation: Board policies and District procedures should be established to ensure compliance with the State law and SBE rule alleged misconduct investigation records and reporting requirements. Specifically, such policies and procedures should require and ensure timely reporting of applicable former employees for inclusion on the disqualification list, using the FDOE online reporting tool.**

### **Finding 5: Ethical Conduct Training**

State law<sup>10</sup> requires the Board to adopt policies establishing standards of ethical conduct for educational support employees, instructional personnel, administrative personnel, and school officers, as defined in State law.<sup>11</sup> Such policies must require those individuals to complete training on the standards and establish the duty and procedures for reporting alleged misconduct by other individuals which affects the health, safety, or welfare of a student.

The Board adopted standards of ethical conduct<sup>12</sup> for instructional and noninstructional staff members, which require the staff members, upon employment and annually thereafter, to complete five training courses on ethical standards. The ethical conduct training courses include staff member responsibility to report alleged misconduct by personnel affecting the health, safety, or welfare of students.

According to District records, the District had 11,801 employees in the 2024-25 fiscal year. As part of our audit, we examined District records and found that, on average, District personnel only completed 43 percent of the courses. In response to our inquiry, District personnel indicated that courses were not

<sup>8</sup> Section 1012.315, Florida Statutes.

<sup>9</sup> The final orders for these individuals were issued on November 2, 2023, February 27, 2025, and June 25, 2025.

<sup>10</sup> Section 1001.42(6), Florida Statutes.

<sup>11</sup> Section 1012.01, Florida Statutes.

<sup>12</sup> Board Policy 6.80, *Professional Ethics*.

always completed because no one monitored course completion. Subsequent to our inquiry, in June 2025 the District began following up to identify District personnel who needed to complete the required training. Without proper training on standards of ethical conduct, personnel may not appropriately identify and report misconduct affecting the health, safety, or welfare of a student.

**Recommendation: The District should continue efforts to ensure that employees complete all required training on the standards of ethical conduct, including the responsibility to report alleged misconduct affecting the health, safety, or welfare of a student.**

### **Finding 6: Fiscal Transparency**

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,<sup>13</sup> the District must post on its Web site, for each public school within the District and for the District, graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and the Web site must also include a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE) pursuant to State law.<sup>14</sup> The District is also required to post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

At the time of our review in May 2025, the District had posted to its Web site all required graphical representations. However, the required proposed, tentative, and official budgets for the 2024-25 fiscal year and the required link to the FDOE transparency tool were not posted. In response to our inquiries, District personnel indicated that, to ensure compliance with upcoming Americans with Disabilities Act requirements prohibiting PDF-format documents that are not machine readable, the District had removed budgets and other PDF-format documents from the District Web site.

Subsequent to our inquiry, in June 2025 the budgets and the required link to the FDOE transparency tool were posted to the District Web site. Providing the required financial efficiency data and fiscal trend information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

**Recommendation: The District should continue efforts to ensure compliance with the statutory fiscal transparency requirements by timely posting and maintaining all required information on the District Web site.**

### **Finding 7: Vendor Information Changes**

State law<sup>15</sup> requires each school district to establish and maintain internal controls designed to, among other things, detect fraud, promote and encourage compliance with applicable contracts and best practices, and safeguard assets. Such controls should include properly documented and independently verified and authorized vendor information (e.g., physical address and bank account) changes before

<sup>13</sup> Section 1011.035(2), Florida Statutes.

<sup>14</sup> Section 1010.20, Florida Statutes.

<sup>15</sup> Section 1010.01(5), Florida Statutes.

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.

District personnel indicated that District vendors make bank account information changes through an online payment system maintained by the vendor bank. For changes to vendor physical mailing or e-mail addresses, vendors are required to complete and submit updated vendor application and related forms to the District Purchasing Department for review and approval.

For the period July 2024 through April 2025, District records identified 104 vendor physical mailing and e-mail address changes. As part of our audit, we requested for examination District records supporting 30 selected physical address changes and found that 11 were not supported by the updated vendor applications or other related forms. In response to our inquiry, District personnel indicated that they relied on the vendor to supply the information and complete the required forms. However, District records did not always support the changes and District personnel did not perform any procedures to independently confirm the propriety of the vendor information changes.

Our comparison of vendor physical address changes in District records to the addresses listed on vendor Web sites and on invoices issued after the changes did not identify any discrepancies; however, our procedures do not substitute for District management's responsibility to implement adequate controls over these changes. Absent effective policies and procedures over vendor physical address changes, the District cannot demonstrate that appropriate measures have been taken to reduce the risk of fraud and error associated with vendor payments.

**Recommendation:** The District should enhance procedures to ensure that, before changes to vendor physical addresses are made, the change requests are properly documented, independently verified, appropriately authorized, and reviewed. Such procedures should prohibit a vendor address change in District records without an updated vendor application and related forms or documentation of direct communication with designated vendor staff confirming the propriety of the address changes.

#### **Finding 8: Monitoring Construction Pay Requests**

Under the construction management entity (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) contract, 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 District. To ensure potential savings in material and labor costs and prevent cost overruns or other impediments to successful completion of GMP contracts, it is important that District personnel verify that payments to CMEs agree with applicable support such as GMP and subcontractor contracts.

In March 2023, the Board entered into a GMP contract with a CME totaling \$50 million for the New 6-8 Chaffee Trails Middle School Project (Chaffee Trails School Project), including \$40.3 million for subcontractor services provided by 34 subcontractors. From inception through March 2025, the District made payments totaling \$41.5 million to the CME for the Project, including \$35.3 million for subcontractor services. To evaluate District monitoring controls over CME payments, we inquired of District personnel

and examined District records supporting all the payments made to the CME, including amounts to subcontractors during that period.

District personnel compared CME pay requests and related payments to the GMP contract, documented verifications that CME pay requests were mathematically accurate, and determined that prior CME payments were properly accumulated. However, District personnel did not compare CME pay requests and related payments for subcontractor services to the subcontractor contracts.

As part of our audit, we requested and District personnel obtained from the CME the 34 subcontractor contracts totaling \$40.3 million and other documentation supporting the \$35.3 million paid by the District to the CME for subcontractor services. While we determined that District payments were generally consistent with the GMP contract amounts, the GMP contract subcontractor information was typically inconsistent with the information in the individual subcontracts awarded by the CME bid process. Specifically, the GMP contract amount for the 34 subcontractors was a total of \$1.7 million more than the total of the 34 subcontract amounts and 6 of the 34 subcontractors listed on the GMP contract were different than the subcontractors awarded the subcontracts.

For example, the subcontracts for heating, ventilation, and air conditioning, and roofing were for \$4.8 million and \$1.3 million, respectively, and the GMP for those subcontracts were \$5.6 million and \$1.4 million or a difference of \$800,000 and \$100,000, respectively. Because the CME retained the subcontractor contracts and the District relied on the CME to monitor subcontractor services, District personnel were unaware that the differences existed and justification for the differences was not readily apparent. Following our inquiry, District personnel stated they will collaborate with the CME to clarify discrepancies and strengthen controls over construction pay requests.

Absent effective monitoring of CME payment processes, there is an increased risk that subcontractor services may not be obtained at the lowest cost consistent with acceptable quality, that CME pay requests may include inaccurate subcontractor costs, and that the maximum cost savings may not be achieved under the GMP contract process.

**Recommendation: To ensure that the District realizes maximum cost savings under a GMP contract, the District should document verification that, before CME payments are made, subcontractor information on CME pay requests agrees with subcontractor contracts, or, if the information does not agree, document justification for the difference. In addition, the District should obtain appropriate records to justify the differences between the GMP contract and the individual subcontractor bids and related contracts or consult legal counsel whether District action should be taken against the CME for subcontractor service overcharges.**

### **Finding 9: CME Subcontractor Selections and Contracting**

The GMP construction contract for the Chaffee Trails Project required the CME to solicit subcontractor bids and award subcontracts to qualified subcontractors. State law<sup>16</sup> establishes certain certification requirements for persons engaged in construction contracting, including licensing requirements for specialty contractors such as electrical, air conditioning, plumbing, and roofing contractors. Good business practice dictates that District personnel monitor the subcontractor selection process to ensure

<sup>16</sup> Chapter 489, Florida Statutes.

that services are obtained at the lowest cost consistent with acceptable quality from qualified subcontractors and to realize cost savings under the GMP contract.

According to District personnel, the CME solicited subcontractor bids, held bid openings that District personnel attended, and discussed with District personnel the subcontractors that would be awarded contracts. However, District procedures did not require, and District personnel did not document, attendance at the subcontractor bid openings, verification that applicable subcontractors met applicable licensing requirements, verification of CME subcontractor bid openings and the related competitive selection process to select qualified subcontractors, or comparisons of subcontractor bid awards to the CME's GMP and subcontractor contracts to ensure that applicable amounts agreed.

As part of our audit, we requested and District personnel obtained from the CME the 34 subcontracts totaling \$40.3 million for the Chaffee Trails School Project. Our examination of those documents and other records disclosed that the subcontractors were properly selected and that the seven subcontractors who were required to be licensed under State law, with contract costs totaling \$16 million, had met the required qualifications. However, as discussed in Finding 8, we found that GMP contract subcontractor information was typically inconsistent with the information in the individual subcontracts awarded by the CME bid process.

In response to our inquiry, District personnel indicated that they relied on the CME for the subcontractor selection and contracting processes; however, such reliance provided the District with limited assurance that subcontractor services were obtained from qualified providers at the lowest cost consistent with acceptable quality. Without effective District controls over CME subcontractor selections and contracting, there is an increased risk that subcontractor services may not be obtained at the lowest cost consistent with acceptable quality and the District may not realize maximum cost savings under a GMP contract.

**Recommendation:** The District should establish effective procedures over CME subcontractor selection and contracting processes. Such procedures should require District personnel to document attendance at subcontractor bid openings, verification of applicable subcontractor qualifications, and verifications that subcontractor bid awards and GMP and subcontractor contracts agree.

#### **Finding 10: General Conditions Costs**

GMP contracts typically include provisions for general conditions costs that are not directly associated with a particular activity and may include costs relating to labor supervision, temporary offices and utilities, travel expenses, clean-up, permits, and testing. Established policies and procedures that provide appropriate guidance for effectively negotiating, monitoring, and documenting the reasonableness of general conditions costs are essential to ensure that potential cost savings are realized under GMP contracts. For contracts that include general conditions costs, appropriate policies and procedures could include, for example:

- Comparisons of proposed general conditions costs with those of similar projects, including similar projects at other school districts.
- Negotiations with the CME to determine a reasonable amount for total budgeted general conditions costs.

- Verifications that the general conditions costs are supported by detailed documentation, such as CME payroll records and CME-paid invoices, and comply with the GMP contract.

The District GMP contract with a CME for the Chafee Trails School Project included provisions for general conditions costs totaling \$2.4 million, which were based on actual costs of all work, and CME pay requests referenced these costs as they were incurred. However, District records did not identify the methodology used and the factors considered to establish the reasonableness of those costs.

As part of our audit, we examined District records supporting 24 selected pay requests totaling \$41.5 million during the period December 2022 through March 2025 and found that the CME billed general labor and surveillance services costs totaling \$326,927 to the District on monthly pay requests. However, detailed records, such as time sheets supporting labor and surveillance services, were not maintained to demonstrate any District monitoring efforts to verify the accuracy of these costs.

In response to our inquiry, District personnel explained that general conditions costs were not monitored because the costs were negotiated upfront as not to exceed a lump sum. District personnel also indicated that the District intends to obtain a closeout review by an audit firm to determine whether any funds are due back to the District prior to final payment to the CME. However, without effective monitoring of detailed documentation, at least on a test basis, to support CME general conditions costs, the District may be limited in its ability to determine the reasonableness and propriety of CME payment requests for such costs or to realize cost savings associated with general conditions costs in GMP contracts.

**Recommendation: The District should establish effective procedures for negotiating, monitoring, and documenting the reasonableness of general conditions costs. Such procedures should require documentation of the methodology used and factors considered in negotiating general conditions costs. In addition, the District should maintain records that evidence the receipt and review of sufficiently detailed documentation, at least on a test basis, supporting the general conditions costs included in CME pay requests.**

## Finding 11: Floor Plans

State law<sup>17</sup> requires the District Superintendent to provide to the law enforcement agency and fire department that has jurisdiction over each educational facility a copy of floor plans and other relevant documents for each educational facility in the District. After the initial submission of the floor plans and other relevant documents, the District must submit, by October 1 of each year, revised floor plans and other relevant documents for each educational facility in the District that was modified during the preceding year. The District may procure a vendor to produce and provide the floor plans and other relevant documents to the applicable local law enforcement and public safety agencies.

During the period August 2023 through March 2025, the District modified 128 existing schools and opened a new school in August 2023 and two in August 2024. Although we requested, District records were not provided to demonstrate that the floor plans were provided to the appropriate law enforcement agency and fire department. In response to our inquiry, District personnel indicated that, due to personnel turnover, they were not aware if, and had no records to support that, floorplans prior to March 2025 had been provided to the appropriate law enforcement and public safety agencies. Subsequent to our inquiry,

<sup>17</sup> Section 1013.13, Florida Statutes.

in March 2025 the District procured a vendor and the vendor created and provided the floor plans for the 131 educational facilities to the appropriate law enforcement agency and fire department.

Failure to timely deliver floor plans of modified and new school facilities to applicable agencies could impair emergency response and compromise the safety of students and school personnel.

**Recommendation: The District should update procedures to ensure and document the timely submittal of educational facility floor plans to the law enforcement agency and fire department that has jurisdiction over each educational facility in the District.**

## **Finding 12: Annual Facilities Inspections**

State law<sup>18</sup> requires the District to provide for periodic inspections of each educational and ancillary plant at least once during each fiscal year to determine compliance with standards of sanitation and casualty safety prescribed in SBE rules. In addition, fire safety inspections are required to be performed annually by persons certified by the Division of State Fire Marshal as being eligible to conduct fire safety inspections in public educational and ancillary plants. The resultant inspection reports are to be submitted to the Board for review and approval.<sup>19</sup>

During the 2024-25 fiscal year, the District had 168 educational and ancillary plant facility locations. As part of our audit, we examined the records for inspections during the period July 2024 through March 2025, for 30 selected locations and determined that the required annual inspections for those locations were performed. However, the inspection records disclosed 86 deficiencies or facility maintenance needs that remained unresolved for 3 or more years, including 15 classified as serious and requiring prompt corrective action. The unresolved deficiencies included, for example, combustible materials improperly stored, no legitimate alternative fire escape route, no fire extinguishing system, and lack of sprinklers in classrooms. In addition, none of the inspection reports were presented to the Board.

In response to our inquiries, District personnel indicated that 13 of the 15 serious unresolved deficiencies cited in the reports had been addressed before our audit inquiry in June 2025. Notwithstanding, the timely correction of all facility deficiencies is essential to minimizing risks to the occupants' health and safety and preventing additional future costs. Providing inspection reports to the Board ensures that Board members are aware of facility conditions and can make informed decisions.

**Recommendation: The District should continue efforts to ensure the timely correction of all identified deficiencies and facilities maintenance needs and ensure that the inspection reports are provided to the Board for review and approval.**

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

The District had taken corrective actions for findings included in our report No. 2023-084.

<sup>18</sup> Section 1013.12(2), Florida Statutes.

<sup>19</sup> Board policy 8.17, *Inspections*.

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

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

We conducted this operational audit from 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. 2023-084.
- 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 period July 2024 through April 2025, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

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

In conducting our audit, we:

- Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers, and restricting access privileges to only that information appropriate and necessary based on the employee's assigned job responsibilities.
- Inquired and examined District records to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined Board, committee, and advisory 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 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).
- For the two charter schools that were terminated during July 2022 through June 2025, 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 schools, except as previously agreed upon by the District.
- Reviewed organizational charts, audit plans, and audit agendas to determine whether the Board employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(I), Florida Statutes, and performed the duties specified in that section. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from other finance and administrative management.
- Examined District records to determine whether required internal funds audits for the 2024-25 and 2 preceding fiscal years were timely performed pursuant to SBE Rule 6A-1.087, Florida Administrative Code, and Chapter 8 – School Internal Funds, *Financial and Program Cost*

*Accounting and Reporting for Florida Schools*, and whether the audit reports were presented to the Board.

- Examined District records to determine whether the District levied, by local referendum or in a general election pursuant to Section 1011.71(9), Florida Statutes, any amounts levied for operational purposes that were in addition to the nonvoted required local effort and nonvoted discretionary local effort levies authorized by Section 1011.7(1), Florida Statutes.
- Examined District records supporting the 70 bank reconciliations performed for the audit period for 7 bank accounts to determine whether the reconciliations were timely performed, reviewed, and approved.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also reviewed inspection reports for compliance with Federal and State inspection requirements and evaluated District efforts to timely resolve any previous deficiencies identified during inspections.
- From the nonvoted capital outlay tax levy proceeds and other restricted capital project fund resources supporting expenditures totaling \$210.3 million and transfers totaling \$23.6 million during the audit period, examined documentation supporting selected expenditures and transfers totaling \$8.2 million and \$7.8 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the 27 significant construction projects with expenditures totaling \$262.2 million, selected one construction management project with the related guaranteed maximum price contract totaling \$50 million and examined documentation for selected project expenditures totaling \$41.5 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 manager was properly selected pursuant to Section 255.103, Florida Statutes.
  - District personnel properly monitored subcontractor selections and licenses.
  - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
  - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
  - Documentation supporting the selected payments was sufficient and complied with the contract provisions.
  - The projects progressed as planned consistent with established benchmarks and were cost effective, and the contractors performed as expected.
  - The District made use of its sales tax exemption to make direct purchases of materials or documented justification for not doing so.
- 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.
- Interviewed District personnel and examined supporting documentation to determine whether floor plans for all 131 educational facilities newly constructed or remodeled during the period August 2023 through March 2025, were submitted to applicable law enforcement agencies and fire departments by October 1, 2024, pursuant to Section 1013.13, 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.
- 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.
- From the compensation payments totaling \$486.9 million to 12,799 employees during the audit period, examined District records supporting compensation payments totaling \$137,974 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Evaluated severance pay provisions in the Superintendent's contract to determine whether the provisions complied with Section 215.425(4), Florida Statutes. We also examined District records supporting the severance pay totaling \$114,493 to the former Superintendent to determine whether payment complied with State law and Board policies.
- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- Examined District records for the audit period for 30 contractor workers selected from the population of 3,247 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$632.2 million during the audit period, we examined documentation supporting 30 selected payments for general expenditures totaling \$13.2 million.
- From the population of payments totaling \$207.7 million during the audit period related to 286 contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$24.5 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 during the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- From the population of purchasing card (P-card) expenditures totaling \$4.8 million during the audit period, examined documentation supporting 30 selected expenditures totaling \$187,971 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the 11 cardholders who separated from District employment during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## ***AUTHORITY***

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

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

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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**Christopher S. Bernier Ed.D.**  
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November 12, 2025

**Reference: 2024-2025 Operational Audit Findings, Responses, and Corrective Action Plans for the period ending June 30, 2025. Preliminary and Tentative Audit Findings dated October 3, 2025.**

Dear Ms. Norman,

Pursuant to your email dated October 3, 2025, regarding the 2024-2025 Operational Audit for Duval County Public Schools (DCPS), please find below our written explanation and corrective action plans.

**For all Findings, corrective action plans have been initiated in the 2025-26 school year.**

**Finding 1:** School Safety – Safe Schools Officer Services.

**Finding Summary:**

The Duval County Public School District contracts with the Jacksonville Sheriff's Office and the Atlantic Beach Police Department to augment the daily assignments of school resource officers. State law requires that these officers receive mental health training, which is accomplished during the police academy. A random sample of officers was selected to provide proof of training, and these two police departments were unable to provide proof for some of their officers. This is not to say that the officers did not have the required training, but the lack of proof is an issue to be addressed.

The second issue to be addressed is proof of daily attendance of officers. Prior practice was to ensure officers were on campus through Computer Aided Dispatch (CAD) logs, police radio, badge access doors, and field supervisors. It has been requested that officers also sign in to a daily paper log as additional proof of attendance.

**Corrective Action:**

Both the Jacksonville Sheriff's Office and the Atlantic Beach Police Department have been notified that their officers must have proof of mental health training, and every school now has a daily sign-in log. Additionally, language in the contracts with these two police departments will be updated to include proof of mental health training as a condition of service. Lastly, effective immediately, the Duval County Schools Police Department will conduct quarterly audits to ensure compliance with these two findings.

EVERY SCHOOL. EVERY CLASSROOM. EVERY STUDENT. EVERY DAY.

**Finding 2:** Threat Management Teams.

**Finding Summary:**

It was discovered that not all of the school-based threat management teams could supply proof of training for their members. In years past, this process was monitored by one individual, the District Threat Management Coordinator, with no support from the District or School Police Department.

**Corrective Action:**

For the 2025-2026 school year, a new unit within the School Police Department was created: School Safety and Threat Management. This team of six employees, supervised by a Director, works collaboratively with the school-based teams to ensure all procedures are followed and training is completed. Additionally, Regional Superintendents have been given access to portals and databases to have visibility on the school-based teams to ensure compliance.

**Finding 3:** Employee Misconduct Filings.

**Finding Summary:** The district did not file all complaints against teachers and administrators within 30 days.

**Corrective Action:**

The Office of Professional Standards has undertaken a series of structured actions to improve internal operations and ensure compliance with statutory reporting requirements. These efforts are specifically focused on the timely submission of legally sufficient complaints to the Florida Department of Education (FLDOE), as required by law. To reinforce staff understanding and accountability, statutory obligations, particularly the 30-day reporting timeline, are now consistently emphasized during regular staff meetings and departmental trainings. In June 2025, the Office facilitated a formal training session in collaboration with FLDOE's Professional Practices division. This session provided detailed guidance on the definition of legal sufficiency, the required reporting timeline, distinctions between certificated and non-certificated employees, and the implications of placement on the disqualification list. The office has also expanded training efforts to include school-based personnel. Principals, administrators, and other relevant staff have received targeted instruction to ensure accurate execution of reporting responsibilities, such as timely reporting to the Office of Professional Standards when employee misconduct occurs. The Office of Professional Standards implemented the *Guardian* case management system in June 2025. This system introduces automated controls, including email notifications upon case submission to initiate the 30-day reporting window, and midpoint alerts at 15 days to prompt timely follow-up by investigators. These measures reflect a sustained commitment to operational integrity, transparency, and adherence to state requirements. The Office will continue to monitor and refine these processes to ensure consistent compliance and accountability.

**Finding 4:** Alleged Misconduct Investigation Records and Reporting.

**Finding Summary:** The district did not report on the disqualification list timely manner.

**Corrective Action:**

To ensure compliance, the District has reinforced its responsibility to report individuals for inclusion on the Disqualification List within 48 hours of issuing a final order. The District has taken corrective action by submitting the required reports and is working closely with FLDOE's Professional Practices division to clarify the definition and procedural requirements surrounding final orders. The Office of Professional Standards has identified concerns with the current

disqualification form, noting that some questions may be outdated due to changes in law. The Office of Professional Standards has reviewed the requirements of the disqualification list and will continue to monitor employees who meet the requirements for inclusion.

**Finding 5:** Ethical Conduct Training.

**Finding Summary:** District employees did not complete the required ethical training in a timely manner.

**Corrective Action:**

Since June 2025, the Office of Professional Standards has enhanced its monitoring efforts to ensure greater accountability. Training completion is now reviewed on a weekly basis. Reports are generated every Sunday evening and reviewed by the designated training specialist, Principals, Region Superintendents, and Department Chiefs for accountability. Weekly Briefings are sent to all employees to remind them of the obligation to complete course requirements. Individual notifications are sent to employees who have not completed the required courses. If noncompliance persists, the issue is escalated to the employee's supervisor for further action. Employees have also been informed that failure to complete required training may result in disciplinary action. These intensified efforts have yielded positive results. Completion rates have increased, and the District continues to reinforce the importance of ethical conduct training, which includes the duty to report misconduct affecting student health, safety, or welfare. The Office remains committed to maintaining compliance with state law and Board policy, and will continue to monitor training completion regularly to ensure all employees meet their obligations under the standards of ethical conduct.

**Finding 6:** Fiscal Transparency.

**Finding Summary:**

During the audit, it was discovered that the district's website did not contain budget information and a link to an FLDOE website that contained the fiscal transparency tool. During a recent update of the district website to comply with ADA access, the budget documents were removed.

**Corrective Action:**

The required budget information and the link to the FLDOE transparency tool was corrected in June 2025, and the district will ensure this information is available in the future.

**Finding 7:** Vendor Information Changes.

**Finding Summary:** During the audit, it was discovered that vendor information for eleven vendors was not independently verified by the district.

**Corrective Action:**

Updated procedures have been put in place to independently verify any changes to vendor information.

**Finding 8:** Monitoring Construction Pay Request.

**Finding Summary:** *“District construction administration procedures for the new 6–8 Chaffee Trails Middle School Project did not include comparisons of the subcontractor contracts to help ensure potential savings are achieved.”*

**District Response:** At the new 6-8 Chaffee Trail Middle School Project, all payment applications were reviewed for mathematical accuracy and cumulative completeness. In the future, District personnel will compare the payments for subcontractor services to the subcontractor contracts. Throughout the GMP process, the District will continue to monitor the differences between the GMP contract and the individual subcontractor subcontract values. As a process improvement, the District will also obtain documentation from the CME to justify the differences between the GMP contract and the individual subcontractor subcontract values.

**Corrective Action Plan:**

- **Documentation Requirements:** Before CME payments are made, require the CME to provide documentation to the District identifying subcontractors to be awarded, as well as their initial and any revised subcontracts. With this documentation, the district will periodically verify that subcontractor contract amounts on CME pay requests agree with subcontractor contract amounts.
- **Reporting:** Require the CME to maintain a log and provide regular reports to the District to justify the differences between the CME GMP contract and the individual subcontractor bids. This will enable the District to monitor and document potential savings as they occur.
- **Scope and Cost Documentation:** Require the CME to include scope summaries within each trade package to document that subcontractor selections reflect the lowest cost consistent with acceptable quality.

**Finding 9:** CME Subcontractor Selections and Contracting.

**Finding Summary:** *“The District should establish effective procedures over CME subcontractor selection and contracting processes. Such procedures should require District personnel to document attendance at subcontractor bid openings, verification of applicable subcontractor qualifications, and verifications that subcontractor bid awards and GMP and subcontractor contracts agree.”*

**District Response:** The district acknowledges the significance of implementing robust procedures for selecting CME subcontractors. This includes maintaining records of district participation at subcontractor bid openings, ensuring CME verification of statutory licensing requirements, and supplying subcontractor award lists with proposed contract amounts.

While the district's contractual relationship is with the CME rather than individual subcontractors, the district retains an oversight responsibility under Florida procurement law (Chapter 287, F.S.) and applicable School Board purchasing policy. The GMP may, in some cases, be established prior to receiving all subcontractor bids—such as on fast-track projects or where additional bid coverage is later obtained through a rebidding of a package. Enhanced procedures will clarify documentation expectations and ensure transparency within that contractual framework.

The following corrective actions strengthen documentation and compliance expectations for CME subcontractor selections.

**Process Improvements:**

1. **Award Documentation and Oversight:** Require the CME to submit an award recommendation letter confirming that subcontract awards are made to the lowest responsive and responsible bidders or providing justification for any deviations. This documentation must also identify any scope gaps, exclusions, clarifications, and assumptions that could affect the awards. Any allowances or contingencies within bid packages must be documented and reconciled with the Schedule of Values (SOV) and subsequent payment records.
2. **Compliance Verification:** District personnel will periodically review CME subcontractor selection records—including bid opening documentation, licensing verification, award letters, SOV reconciliation, and changes—for general compliance with School Board purchasing policy and statutory procurement requirements.
3. **Buyout Change Documentation and Approval:** All buyout changes will be documented to show the original GMP value, the amount and reason for the change, and the revised total.
4. **Buyout Log Requirement:** For future GMP projects, the District will require the Construction Manager to maintain a running Buyout Log to document bid results, post-bid VE actions, and subcontractor awards. This will improve transparency and consistency in accounting for buyout savings.

**Finding 10:** General Conditions Costs.

**Finding Summary:** *“District procedures for negotiating, monitoring, and documenting the reasonableness of CME general condition costs need improvement.”*

**District Response:** The District concurs with the finding and will enhance its procedures related to the negotiation, monitoring, and documentation of general conditions costs.

General conditions costs should be set early in the contracting process for transparency and cost control. The District will establish fees and general condition costs during CM award and RFQ negotiations. These amounts stay fixed unless the project scope changes significantly.

General conditions may be set as a lump sum to control costs and ensure consistent monthly billing when it benefits the District. For reimbursable general conditions, invoices and timesheets will be reviewed regularly to confirm costs match negotiated terms.

To enhance oversight and promote transparency, the District will retain its external auditor to examine general conditions and associated cost documentation at three critical project milestones: prior to establishment of the Guaranteed Maximum Price (GMP), at approximately 50% completion, and near project closeout. Additionally, benchmarking general conditions and fee structures against comparable projects will be conducted to ensure costs remain both reasonable and competitive.

**Process Improvements:**

1. **Early Establishment of Fees and General Conditions:** Set general conditions and CM fee structures during RFQ selection and contract award. Allow changes only in the event of a material project scope change.
2. **Differentiation of Lump-Sum vs. Reimbursable Costs:** Define in District procedures when lump-sum or reimbursable methods are appropriate. Lump-sum arrangements will serve as the cost ceiling and will be used to contain costs and stabilize billing; reimbursable arrangements will require periodic cost documentation and review.
3. **External Audit and Benchmarking:** Engage the District’s external auditor to review major projects at pre-GMP, mid-project (~50%), and near final completion to validate general conditions and cost reasonableness. Maintain benchmarking data to compare general conditions across projects.

**Finding 11:** Floor Plans.

**Finding Summary:** *“The District did not comply with State law requiring the timely submittal of floor plans for newly constructed schools or updated plans for modified existing schools to law enforcement agencies and fire departments.”*

**District Response:** The district acknowledges how vital it is to provide law enforcement and fire departments with up-to-date and precise floor plans and will take steps to meet all legal requirements moving forward.

**Process Improvements:**

1. **Procedure Update:** Establish a standard operating procedure detailing steps and responsibilities for submitting floor plans for all new and modified facilities to law enforcement and fire departments.
2. **Annual Verification:** Prior to the first day of the school year, confirm and document that current floor plans for all active schools have been transmitted to the appropriate agencies.
3. **Accountability and Training:** Designate a responsible staff member to coordinate submissions and provide annual training to ensure awareness and adherence to statutory requirements.

**Finding 12:** Annual Facilities Inspections.

**Finding Summary:** *“The District should continue efforts to ensure the timely correction of all identified deficiencies and facilities maintenance needs and ensure that the inspection reports are provided to the Board for review and approval.”*

**District Response:**

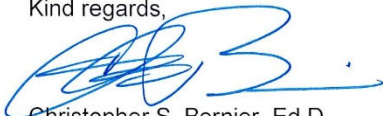
We acknowledge the requirement under State law to conduct annual inspections of all educational and ancillary plant facilities and to ensure that fire safety inspections are performed by certified personnel. We also recognize the importance of submitting inspection reports to the Board for review and approval to maintain transparency and facilitate informed decision-making.

We are currently working to resolve the remaining deficiencies and have implemented a tracking system to monitor the status of all outstanding issues. This system is designed to prioritize corrective actions based on the severity and potential impact on occupant health and safety.

The District is also updating its procedures to ensure that all inspection reports are consistently presented to the Board for review and approval. This procedural change is being communicated to all relevant departments and will be incorporated into our annual compliance checklist to ensure ongoing adherence.

We are committed to continuing our efforts to ensure the timely correction of all identified deficiencies and maintenance needs. Additionally, we will reinforce our internal controls to ensure that all inspection reports are presented to the Board as required.

Kind regards,



Christopher S. Bernier, Ed.D.  
Superintendent of Schools