

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2026-054  
December 2025

### BREVARD COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the audit period July 2024 through March 2025, Dr. Mark J. Rendell served as Superintendent of the Brevard County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Megan Wright, Chair through 11-18-24	1
Gene Trent, Chair from 11-19-24, Vice Chair through 11-18-24	2
John Thomas from 11-19-24	3
Jennifer Jenkins through 11-18-24	3
Matthew Susin, Vice Chair from 11-19-24	4
Katy Campbell	5

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

The team leader was Mark D. Kenny, CPA, and the audit was supervised by Clare Waters, CPA.

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

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**State of Florida Auditor General**

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# BREVARD COUNTY DISTRICT SCHOOL BOARD

## ***SUMMARY***

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This operational audit of the Brevard County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-090. Our operational audit disclosed the following:

**Finding 1:** District school safety policies and procedures continue to need improvement to ensure and demonstrate that school resource officers complete required training and the Florida Department of Education (FDOE) Office of Safe Schools is promptly notified about school guardian dismissals.

**Finding 2:** In August 2023, the District terminated employment of an individual for suspicion of sexual misconduct with a student and, in February 2025, the individual was convicted of the sexual misconduct; however, contrary to State Board of Education (SBE) rules, the District had not issued a final order as of August 2025 for the person to be included on the FDOE disqualification list.

**Finding 3:** Contrary to State law and SBE rules, required affidavits of separation were not always maintained to disclose in detail the facts and reasons for employment separations.

**Finding 4:** District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE.

**Finding 5:** Purchasing card (P-card) agreements were not always maintained to acknowledge responsibility for P-card use and certain P-cards were not promptly canceled when cardholders separated from District employment.

## ***BACKGROUND***

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The Brevard 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 Brevard County. The governing body of the District is the Brevard County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 104 elementary, middle, high, and specialized schools; sponsored 14 charter schools; and reported 80,526 unweighted full-time equivalent students.

# **FINDINGS AND RECOMMENDATIONS**

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## **Finding 1: School Safety – Safe-School Officers**

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 resource officers (SROs), school guardians, or school security guards, at each school facility. SROs must be certified law enforcement officers employed by law enforcement agencies 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. Additionally, the District must notify the county sheriff and Florida Department of Education (FDOE) Office of Safe Schools immediately after, but no later than 72 hours after, a safe-school officer is dismissed for misconduct or is otherwise disciplined.

For the 2024-25 fiscal year, the Board and District charter schools contracted with the Brevard County Sheriff's Office and nine municipal police departments to provide 74 SROs at 66 District schools and 8 charter schools and school guardians or school security guards provided safe-school officer services at the remaining District and charter schools. Our examination of District records and inquiries of District personnel disclosed that:

- SRO contract provisions required SROs to comply with State law; however, 12 of the 74 SROs assigned to District and charter schools did not complete the required mental health crisis intervention training.<sup>2</sup> District personnel indicated that the training was not completed due to limited training opportunities. Notwithstanding, District procedures did not require District personnel to verify that the required training was completed before SRO assignments were made. A similar finding was noted in our report No. 2023-090.
- Two school guardians were dismissed for misconduct,<sup>3</sup> including one dismissed in November 2024 and another one dismissed in February 2025. While the Sheriff's Office was promptly notified about the dismissals, the FDOE Office of Safe Schools was not initially notified because District personnel were unaware that the FDOE should be notified. Subsequent to our inquiry, in June 2025 the District reported the dismissals to the FDOE Office of Safe Schools.

Absent effective controls over SRO training and dismissal notifications to the FDOE, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

**Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include documented verification that each SRO completed required mental health crisis intervention training before SRO assignments are made and prompt notifications of safe-school officer dismissals to the FDOE Office of Safe Schools.**

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

<sup>2</sup> Eleven of the 12 SROs who lacked the required training were assigned to 6 elementary, 3 high, and 2 charter schools and the other SRO was assigned to schools as needed.

<sup>3</sup> The misconduct included personal use of Sheriff's Office equipment and refusal to perform required duties.

## Finding 2: Ethical Conduct Records and Reporting

According to State law,<sup>4</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. State Board of Education (SBE) rules<sup>5</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:

- 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 listed in State law.<sup>6</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.
- Provide written notice to the person submitted for inclusion on the disqualification list, notifying the person that they may not serve or apply to serve as an employee or contracted personnel at a public school or private school that participates in a State scholarship program, along with the consequences for those who violate this requirement.

During our examination of District records for the period July 2023 through June 2025, we determined that an individual who served as a soccer coach was terminated from District employment in August 2023 for suspicion of sexual misconduct with a student and was later convicted of the sexual misconduct in February 2025. However, as of August 2025, the District had not issued a final order addressing the conviction or reported the individual for inclusion on the disqualification list. Subsequent to our inquiry, in September 2025 the District reported the individual for inclusion on the disqualification list but, as of October 2025, the District had not issued the final order or notified the person regarding reporting for inclusion on the disqualification list.

In response to our inquiry, District personnel believed that the FDOE Education Practices Commission was responsible for issuing a final order and adding the former employee to the disqualification list. Notwithstanding, the District is ultimately responsible for compliance with the ethical conduct records and reporting requirements set forth in the SBE rules. Absent District compliance, educational entities may lack the necessary screening tools to properly evaluate applicants, employ individuals with unsuitable backgrounds, and cause student safety to be jeopardized.

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

<sup>5</sup> SBE Rules 6A-10.084, Florida Administrative Code, *Disqualification List*.

<sup>6</sup> Section 1012.315, Florida Statutes.

**Recommendation:** The District should establish effective controls to ensure compliance with the SBE ethical conduct records and reporting requirements. Such controls should include prompt:

- Issuance of the final order when an employee in a covered position is no longer eligible for District employment 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 listed in State law.
- Reporting of persons to the disqualification list using the FDOE online reporting tool.
- Written notice to the person submitted for inclusion on the disqualification list.

### **Finding 3: Affidavit of Separation**

Pursuant to State law,<sup>7</sup> the Board adopted policies<sup>8</sup> that require the investigation of all reports of alleged misconduct by educational support employees, instructional personnel, and administrative personnel, if the misconduct affects the health, safety, or welfare of a student, regardless of whether the person resigned or was terminated before the conclusion of the investigation. State law<sup>9</sup> and SBE rules<sup>10</sup> require school district personnel files to be maintained and, for cases of separation due to termination for cause or resignation in lieu of termination, those files must include an affidavit of separation on the FDOE-adopted form setting forth in detail the facts and reasons for such separation. The affidavit must expressly disclose when separation is due to sexual misconduct with a student.

As part of our audit for the period July 2023 through June 2025, we requested for examination affidavits of separation supporting 25 of the 116 individuals who were terminated from District employment for cause or resigned in lieu of termination. However, the District did not complete 22 affidavits because District personnel believed the affidavits were only required for terminations or resignations for sexual misconduct with a student. Notwithstanding, the affidavits are required for all employees who are terminated or resign in lieu of termination.

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

**Recommendation:** The District should establish procedures to ensure compliance with State law and SBE rules by completing and maintaining affidavits of separation for employment separations due to termination for cause or resignation in lieu of termination, regardless of a sexual misconduct offense arrest.

### **Finding 4: Adult General Education**

State law<sup>11</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general

<sup>7</sup> Section 1001.42(7)(b)3., Florida Statutes.

<sup>8</sup> Board Policy 8141, *Mandatory Reporting of Misconduct by Certified Employees*.

<sup>9</sup> Section 1012.31, Florida Statutes.

<sup>10</sup> SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

<sup>11</sup> Section 1004.02(3), Florida Statutes.

education, and General Appropriations Act<sup>12</sup> proviso language requires each district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.<sup>13</sup> SBE rules<sup>14</sup> require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for student non-attendance.

The District reported 187,333 instructional contact hours provided to 1,469 students enrolled in 421 classes during the Fall and Winter 2024 semesters. As part of our audit, we examined District records for 4,125 hours reported for 30 students enrolled in 43 adult general education classes. We found that instructional contact hours for 6 students were over reported by 536 hours, ranging from 16 to 309 hours.

In response to our inquiries, District personnel indicated that the misreported hours occurred primarily due to programming errors. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

**Recommendation: The District should strengthen controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such controls should include effective efforts to correct District programming errors. The District should also determine to what extent adult general education hours were misreported and contact the FDOE for proper resolution.**

#### **Finding 5: Purchasing Cards**

The District uses purchasing cards (P-cards) to expediate and simplify the purchase of selected goods and services. The District *Purchasing Card Procedures Manual (Manual)* establishes guidelines for administering the P-card program and requires cardholders to sign a P-cardholder agreement to acknowledge responsibility for appropriate use of the card. Additionally, principals and department directors are responsible for notifying the P-Card administrator of P-cardholders who separate from District employment so applicable cards can be promptly canceled. Timely cancellation of P-cards upon cardholder employment separation is important to avoid misuse of the cards and because the financial institution that administers the District P-card program allows only 60 days to dispute charges.

During the period July 2024 through March 2025, District P-card expenditures totaled \$15.2 million and there were 725 P-cardholders. As part of our audit, we requested for examination cardholder agreements for 30 selected cardholders; however, the agreements were not provided for 13 cardholders who incurred P-card expenditures totaling \$1.2 million. District personnel indicated that the missing agreements could be from staff turnover; however, without such agreements, District records do not demonstrate responsibility for the P-cards, increasing the risk of P-card misuse.

In addition, during the period July 2024, through May 2025, 10 P-cardholders separated from District employment. District records disclosed that 7 of the 10 P-cards were not canceled until 6 to 169 days or an average of 70 days after the employee separated from District employment. According to District

<sup>12</sup> Chapter 2024-231, Laws of Florida, Specific Appropriations 7 and 119.

<sup>13</sup> The FDOE Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2020.

<sup>14</sup> SBE Rule 6A-10.0381(5), Florida Administrative Code.

personnel, the untimely cancellations occurred because the P-card administrator was not always promptly notified about employee separations. While our examination of P-card activity for employees who separated from District employment did not disclose any charges after the employment separations, untimely cancellation of P-card privileges increases the risk that such privileges could be misused and may limit the District's ability to satisfactorily resolve disputed charges.

**Recommendation:** The District should enhance procedures to ensure P-cardholder agreements are maintained and P-cards are promptly canceled upon a cardholder's separation from District employment. Such procedures should include targeted P-card training, emphasizing the critical importance of the agreements acknowledging responsibility for P-cards and timely notification when cardholders separate from District employment.

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

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The District had taken corrective actions for findings included in our report No. 2023-090, except that Finding 1 was also noted in that report as Finding 2.

## ***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 April 2025 through October 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. 2023-090.
- 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 March 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 maintaining and reviewing employee access to information technology (IT) data and resources. We examined District records supporting the necessity of all 225 finance application users and 342 human resources application users to have profiles that allowed them to update key finance and human resources applications.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Inquired and examined District records to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- From the population of expenditures totaling \$124.3 million and transfers totaling \$27.9 million during the audit period from nonvoted capital outlay tax levy proceeds, sales tax, and other restricted funds, examined documentation supporting selected expenditures and transfers totaling \$5 million and \$21.7 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 \$2.1 million total expenditures in workforce education program fund expenditures for the audit period, selected 30 expenditures totaling \$1 million and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined District records supporting 4,125 reported contact hours for 30 selected students from the population of 187,333 contact hours reported for 1,469 adult general education instructional students during the Fall and Winter 2024 semesters to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over the collection of adult general education and childcare fees.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- From the population of capital outlay expenditures totaling \$21 million during the audit period for tangible personal property (TPP) items, selected 30 expenditures totaling \$4 million and examined related TPP items to determine whether the District had appropriately marked the items.
- Examined Board minutes identifying surplus property deletions and disposals, interviewed District personnel, and reviewed District records during the audit period to evaluate the District's surplus property control procedures.
- Examined documentation supporting the District's annual TPP physical inventory process for the 2024-25 fiscal year to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- From the compensation payments totaling \$326.7 million during the audit period, examined District records supporting compensation payments totaling \$65,102 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 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.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2024 cost of construction reports of District student station costs. We examined District records for the construction project completed during the 2024 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.

- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) expenditures totaling \$15.2 million during the audit period, examined documentation supporting 30 selected expenditures totaling \$230,844 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 ten cardholders who separated from District employment during the audit period.
- 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 \$350 million for the audit period, we examined documentation supporting 30 payments for general expenditures totaling \$3.2 million.
- From the population of 252 contracts and 11,571 purchase orders issued during the 2024-25 fiscal year, examined supporting documentation for 10 selected contracts and 10 purchase orders to determine whether the District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code) and District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes were properly authorized, documented, and verified before payments were made.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

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



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

## School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601

Mark J. Rendell, Ed.D., Superintendent



November 21, 2025

Sherrill F. Norman, CPA  
Auditor General – State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL. 32399-1450

Dear Ms. Norman:

Listed below are responses to preliminary and tentative audit findings and recommendations noted in your letter dated October 21, 2025. These audit findings and responses are provided for the fiscal year ending June 30, 2025.

### Finding 1: School Safety – Safe School Officers

**The district should enhance procedures to ensure and demonstrate compliance with State school safety laws.**

**Corrective Action:** All School Resource Officers (SROs) are required to complete the State-approved mental health crisis intervention training prior to being assigned to a school when feasible. However, due to the limited availability of this specialized training locally, which is only offered once annually during the summer and ongoing personnel turnover resulting from retirements or resignations, it is not always possible to have newly appointed SROs trained prior to placement. In such cases, the District's priority is ensuring that each school maintains continuous coverage by a safe-school officer to uphold safety and statutory requirements. Newly assigned officers are scheduled to complete the next available training session as soon as it becomes available. All training certificates are retained by their respective agency, however the District and School Security Office maintain a copy for audit purposes.

The District acknowledges there was delayed reporting related to a Safe School Officer due to initial confusion regarding the appropriate reporting platform for such notifications. This issue has been identified and corrected. The District has clarified internal procedures and ensured that all staff responsible for reporting are fully trained in the correct process for timely notification to the FDOE Office of Sage Schools.

### Finding 2: Ethical Conduct Records and Reporting

**The District should establish effective controls to ensure compliance with the SBE ethical conduct records and reporting requirements.**

**Corrective Action:** We will consider recommendations, validate all formal procedures with FDOE, and ensure controls and reports are executed as appropriate.

Ms. Cynthia Lesinski, Chief Financial Officer  
Division of Financial Services  
Phone: (321) 633-1000, ext. 11600 • FAX: (321) 633-3562



An Equal Opportunity Employer



### Finding 3: Affidavit of Separation

**The District should establish procedures to ensure compliance with State law and SBE rules by completing and maintaining affidavits of separation for employment separations due to termination for cause or resignation in lieu of termination, regardless of a sexual misconduct offense arrest.**

**Corrective Action:** Brevard Public Schools (BPS) respectfully maintains its interpretation of section 1012.31, Florida Statutes, that an Affidavit of Separation is required to be completed and submitted only when an employee's separation is the result of sexual misconduct with a student as defined by law.

We will request additional guidance with FDOE on this matter.

### Finding 4: Adult General Education

**The District should strengthen controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such controls should include effective efforts to correct District programming errors. The District should also determine to what extent adult general education hours were misreported and contact the FDOE for proper resolution.**

**Corrective Action:** We agree. Staff will receive training on FDOE regulations, monitoring of attendance entries will be enhanced, and we will collaborate with the software vendor to resolve reporting errors.

### Finding 5: Purchasing Cards

**The District should enhance procedures to ensure P-cardholder agreements are maintained and P-cards are promptly canceled upon a cardholder's separation from District employment. Such procedures should include targeted P-card training, emphasizing the critical importance of the agreements acknowledging responsibility for P-cards and timely notification when cardholders separate from District employment.**

**Corrective Action:** Procurement will explore solutions with Education Technology that leverage school account deactivation as a trigger or P-card review and cancellation. Procurement will begin requiring completed Agreements for all new cards issued as replacement for those reported lost, stolen, or involved in fraudulent activity starting August 2025.

**Dr. Mark  
Rendell**

Digitally signed by Dr.  
Mark Rendell  
Date: 2025.12.02  
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**Dr. Mark J. Rendell, Superintendent  
Brevard Public Schools**

Ms. Cynthia Lesinski, Chief Financial Officer  
Division of Financial Services  
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