

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2026-060  
December 2025

### GILCHRIST COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2024-25 fiscal year, Gina Geiger served as Superintendent of the District County Schools from November 19, 2024, Dr. James Surrency served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Christie McElroy through 5-6-25, <sup>a</sup> Chair through 11-18-24	1
Susan Owens, Vice Chair	2
Roy Smith from 4-22-25 <sup>b</sup>	3
Tammy Moore from 11-19-24	4
Gina Geiger through 11-18-24	4
D. Deen Lancaster, Chair from 11-19-24	5

<sup>a</sup> Member resigned and position remained vacant.

<sup>b</sup> Position vacant through 4-21-25.

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The team leader was Michelle Williams, and the audit was supervised by Denita Tyre, 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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# GILCHRIST COUNTY DISTRICT SCHOOL BOARD

## ***SUMMARY***

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This operational audit of the Gilchrist County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-036. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures continue to need improvement to ensure and demonstrate that school resource officers complete the required mental health crisis intervention training.

**Finding 2:** District records did not always demonstrate compliance with statutory fire and emergency drill requirements.

**Finding 3:** District records did not demonstrate that students in grades 6 through 12 received the resiliency education required by State Board of Education rules.

**Finding 4:** Required background screenings were not always obtained for school employees and contractor workers.

**Finding 5:** Contrary to State law, the Board acquired 50 acres for a new school site at a purchase price totaling \$700,000 without obtaining any appraisals.

**Finding 6:** The District did not maintain tangible personal property (TPP) records identifying TPP activities, such as additions and deletions, for the 2022-23 through 2024-25 fiscal years and the District had not conducted a complete physical inventory of TPP since July 2021.

**Finding 7:** Contrary to State law, the District overreported Public Education Capital Outlay (PECO) expenditures by \$92,418 to the Florida Department of Education, resulting in PECO questioned costs of that amount.

**Finding 8:** District controls over contracted services continue to need enhancement.

**Finding 9:** The District did not always maintain purchasing card agreements to acknowledge responsibility for appropriate P-card use and District records did not demonstrate that P-cards were promptly canceled when cardholders separated from District employment.

**Finding 10:** Contrary to State law, as similarly noted in our report No. 2023-036, school advisory councils did not always give public notice of prospective meetings or hold required meetings.

**Finding 11:** The District continued to lack required budget information on the District Web site, contrary to State law transparency requirements.

**Finding 12:** The Board did not receive necessary monthly financial reports to effectively monitor District financial activities and condition.

**Finding 13:** Some unnecessary or inappropriate information technology (IT) user access privileges exist that increase the risk for unauthorized disclosure, modification, or destruction of District human resources and finance information to occur.

**Finding 14:** The District did not always promptly deactivate the IT user access privileges of individuals who separated from District employment. A similar finding was noted in our report No. 2023-036.

**Finding 15:** The District comprehensive IT disaster recovery plan had not been updated since February 2022 and District records did not demonstrate that the plan had been tested or any scheduled testing.

**Finding 16:** District controls over data loss prevention and monitoring IT system activity need improvement.

## ***BACKGROUND***

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The Gilchrist 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 Gilchrist County. The governing body of the District is the Gilchrist County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated two elementary schools and two middle/high schools and reported 2,993 unweighted full-time equivalent students.

## ***FINDINGS AND RECOMMENDATIONS***

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### **Finding 1: School Resource 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 resource officers (SROs), at each school facility. SROs 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.

For the 2024-25 fiscal year, the Board contracted with the Gilchrist County Sheriff's Office to provide an SRO at each of the four District schools each day school was in session. Pursuant to the contract, the Sheriff's Office was responsible for providing the District with training records for the four SROs; however, the District did not obtain the records. According to District personnel, the District relied on the law enforcement agency to ensure that the SROs completed the required training; however, such reliance provides limited assurance that each SRO completed the training.

Subsequent to our inquiry, as of October 2025 the District obtained records demonstrating that two of the four SROs completed the crisis intervention training. Absent effective procedures to document verification of the required training, the District cannot demonstrate compliance with State law or that all appropriate measures have been taken to promote student and staff safety. A similar finding was noted in our report No. 2023-036.

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

**Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include the maintenance of records documenting verification that each SRO completed the required mental health crisis intervention training.**

## **Finding 2: Fire and Emergency Drills**

To provide for proper attention to the health, safety, and welfare of students and District staff, State law<sup>2</sup> requires the Board to formulate and prescribe policies and procedures associated with, but not limited to, natural disasters, active assailant and hostage situations, and bomb threats. State Board of Education (SBE) rules<sup>3</sup> require that each school conduct fire drills in accordance with the Florida Fire Prevention Code (FFPC)<sup>4</sup> and six emergency drills that are nonconcurrent with fire drills. Four of the six emergency drills must address active threats<sup>5</sup> and the remaining two must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification. In addition, drills must take place at least every 45 days that school is in session.

As part of our audit for the 2024-25 school year, we requested for examination District records supporting the 44 required drills (20 fire drills, 16 active threat emergency drills, and 8 other emergency drills) at the four schools. We found that, contrary to SBE rules, District schools did not conduct 5 required fire drills<sup>6</sup> and 6 other emergency drills,<sup>7</sup> and 7 drills were 2 to 39, or an average of 13 days after the required 45-day interval.

According to District personnel, oversights or misunderstandings about drill requirements caused the drills to be inadvertently missed or untimely and periodic reminders were not sent to school personnel to complete the drills. Absent effective controls over fire and emergency drills, the District cannot demonstrate compliance with applicable drill requirements or that appropriate measures have been taken to promote the safety of students and school personnel.

**Recommendation: The District should enhance procedures to ensure that schools comply with SBE emergency drill requirements each year. Such enhancements should include staff training, along with effective, periodic reminders to school personnel, to help staff understand the statutory requirements for and critical importance of timely conducted fire and emergency drills.**

## **Finding 3: Resiliency Education**

Pursuant to State law,<sup>8</sup> the District received a mental health assistance allocation totaling \$266,356 for the 2024-25 fiscal year to implement a school-based mental health assistance program. SBE rules<sup>9</sup>

<sup>2</sup> Section 1006.07(4), Florida Statutes.

<sup>3</sup> SBE Rule 6A-1.0018(16), Florida Administrative Code.

<sup>4</sup> The FFPC requires that, every school year, elementary schools conduct 6 fire drills and middle and high schools conduct 4 fire drills. Consequently, a total of 20 fire drills must be conducted annually for the District's two elementary and two middle/high schools.

<sup>5</sup> An active threat is any situation that presents an immediate and ongoing danger to the safety of students, staff, and visitors, such as active assailant, hostage situation, or bomb threat.

<sup>6</sup> Trenton Elementary and Trenton Middle/High Schools each did not conduct 2 fire drills and Bell Elementary School did not conduct 1 fire drill.

<sup>7</sup> Bell Elementary, Trenton Elementary, and Bell Middle/High Schools each did not conduct the 2 required other emergency drills.

<sup>8</sup> Section 1011.62(13), Florida Statutes.

<sup>9</sup> SBE Rule 6A-1.094124(4), Florida Administrative Code.

require the District to annually provide a minimum of 5 hours of data-driven instruction to students in grades 6 through 12 related to civic, character, and life skills education through resiliency education to, for example, promote resiliency to empower youth to persevere and reverse the harmful stigma of mental health by reframing the approach from mental health education to resiliency education, prevent suicide, and prevent the abuse of and addiction to alcohol, nicotine, and drugs. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.<sup>10</sup>

During the 2024-25 school year, District personnel used an instructional software program to deliver and track completion of resiliency education for students in grades 6 through 12. Although we requested, District records supporting completion of the required resiliency education were not provided. In response to our inquiries, District personnel indicated that, due to employee turnover, they could not access resiliency education by student and, accordingly, completion of the education was not monitored. Without documentation to evidence student completion, the District cannot demonstrate compliance with SBE rules and students may miss critical educational opportunities designed to build confidence and support mental health.

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

#### **Finding 4: Background Screenings**

State law<sup>11</sup> and Board policies<sup>12</sup> require that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening<sup>13</sup> at least once every 5 years. Noninstructional contractors (and their workers) who are permitted access on school grounds when students are present or who have direct contact with students must undergo a level 2 background screening at least once every 5 years unless the individuals are under the direct supervision of a school district employee or contractor who has a criminal history check and meets the statutory background screening requirements.

During the period, July 1, 2024, through April 4, 2025, District human resources (HR) records identified 559 (401 instructional and 158 noninstructional) school employees. According to District personnel, the HR Department and the Director of Special Programs are responsible for ensuring that employees and contractor workers who have access to school grounds undergo required level 2 background screenings at least once every 5 years and for maintaining a comprehensive list of contractor workers.

Although we requested, a comprehensive list of contractor workers or an estimated number of those workers was not provided. However, the District identified 5 contractor workers who provided student therapy and custodial services on school grounds. Additionally, through our audit inquiries, we identified

<sup>10</sup> Section 1008.32, Florida Statutes.

<sup>11</sup> Sections 1012.32, 1012.465, 1012.467, and 1012.56(11), Florida Statutes.

<sup>12</sup> Board Policy 6.103/D, *Appointment or Employment Requirements*, and 3.25, *Background Screenings for Contractors*.

<sup>13</sup> Pursuant to Section 435.04, Florida Statutes, a level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement, national criminal history records checks through the Federal Bureau of Investigation, and local criminal records checks through local law enforcement agencies. The statute also requires a security background investigation that includes a search of the sexual predator and sexual offender registries of any state in which the current or prospective employee resided during the immediate preceding 5 years.

3 contractor worker crossing guards who had direct contact with students who were not on the contractor worker list.

As part of our audit, we requested for examination District records supporting the screenings of 50 selected employees, the 5 District-identified contractor workers, and the 3 contractor worker crossing guards. We found that, as of September 2025, the most recent screenings for 8 employees<sup>14</sup> were conducted 6 to 7 years previously and no screenings had been obtained for the 3 crossing guards. In response to our inquiry, District personnel indicated that the lack of timely background screenings occurred due to personnel changes, oversights in the District screening process, and because an up-to-date comprehensive list of contractor workers was not maintained. As of September 2025, 4 of the 8 District employees without a background screening were no longer employed.

Absent effective controls for monitoring and ensuring that required background screenings are obtained, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

**Recommendation: The District should enhance procedures to ensure and document that, for all applicable individuals, required background screenings are timely obtained and evaluated. In addition, the District should perform a review of records supporting employee and contractor worker background screenings, identify individuals who have not received the required screenings, ensure that the screenings are promptly obtained and appropriately documented, and make decisions based on evaluation of the screening results. Such procedures should include the maintenance of an up-to-date comprehensive list of contractor workers.**

#### **Finding 5: Real Property Acquisition**

State law<sup>15</sup> requires the Board, before acquisition of real property, to obtain at least two appraisals for each purchase in an amount in excess of \$500,000. In February 2025, the Board purchased a 50-acre parcel of land for a new school site at a purchase price totaling \$700,000. According to District personnel, an appraisal of the property was not obtained because they were unaware of the statutory appraisal requirement and the price appeared reasonable.

Absent effective controls over land acquisitions, there is an increased risk that the Board will not comply with State law and the District may acquire real property at a price that is not fair and appropriate.

**Recommendation: The Board should require and ensure, before each acquisition of real property in an amount in excess of \$500,000, that at least two property appraisals are obtained and considered to help ensure compliance with State law and promote real property acquisitions at a fair and appropriate price.**

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<sup>14</sup> The 8 employees included 4 instructional and 4 noninstructional employees.

<sup>15</sup> Section 1013.14(1)(b), Florida Statutes.

## Finding 6: Tangible Personal Property

Provisions in State law,<sup>16</sup> SBE rules,<sup>17</sup> Florida Department of Financial Services (FDFS) rules,<sup>18</sup> and Board policies<sup>19</sup> require the District to maintain adequate records of tangible personal property (TPP), such as furniture, fixtures and equipment and motor vehicles. Those provisions also require that a complete physical inventory be taken annually, the results of the physical inventory be compared to the property records, and any differences be researched and resolved. All TPP items found during the inventory must be included in the property records, which must identify the inventory date and individual attesting to the item's existence. Items not located during the physical inventory must be investigated and, if the investigation determines that any item was stolen, the District is required to file a report with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

At June 30, 2025, the District reported TPP costs totaling \$7.7 million on the financial statements. However, TPP records identifying TPP activities, such as additions and deletions, for the 2022-23 through 2024-25 fiscal years were not maintained. To determine TPP financial statement ending balances, District personnel added applicable capital outlay expenditures to the TPP beginning balances and deducted Board-approved disposal amounts. While this procedure may result in materially correct TPP financial statement balances, the District is responsible for maintaining appropriate TPP records in compliance with the State law, FDFS rules, and Board policies. In addition, as of September 2025, the District had not completed a complete physical inventory of all TPP since July 2021.

In response to our inquiry, District personnel indicated that maintenance of appropriate TPP records and completion of required physical inventory procedures did not occur due to staffing shortages and personnel turnover. District personnel asserted that TPP record updates and physical inventory procedures would be properly completed before the 2025-26 fiscal year annual financial report is finalized. Absent accurate TPP records and effective annual physical inventory procedures, the District cannot demonstrate compliance with State law, FDFS rules, and Board policies; accountability over TPP is diminished; and there is an increased risk that any loss or theft of District property will not be timely detected, reported to the appropriate parties, and correctly reflected in District TPP and accounting records.

**Recommendation: The District should enhance procedures to provide proper accountability for District TPP. Such enhancements should include the maintenance of appropriate TPP records and documented completion of a physical inventory of TPP each year with a thorough investigation and resolution of TPP items not located during the physical inventory.**

## Finding 7: Public Education Capital Outlay Expenditures

State law<sup>20</sup> requires the Board to maintain fund accounting in a manner which will permit a detailed audit of the funds expended and, upon request of the Board, the Florida Department of Education (FDOE)

<sup>16</sup> Chapter 274, Florida Statutes.

<sup>17</sup> SBE Rule 6A-1.001, Florida Administrative Code.

<sup>18</sup> FDFS Rules, Chapter 69I-73, Florida Administrative Code.

<sup>19</sup> Board Policies 7.08, *Inventories and Property Records*, and 7.11, *Lost or stolen Property*.

<sup>20</sup> Sections 1013.64(1)(d) and 1013.65(3), Florida Statutes.

shall disburse Public Education Capital Outlay (PECO) moneys to the Board sufficient to cover capital outlay disbursements anticipated from encumbrance authorizations for the following month. Pursuant to SBE rules,<sup>21</sup> the FDOE developed a Project Disbursement Request Form (FCO 442) for use by recipients of PECO moneys to report expenditures and to request funds for estimated future expenditures on a monthly basis.

For the 2024-25 fiscal year, the Legislature appropriated PECO Special Facilities Construction Account funds totaling \$13.4 million for the Gilchrist County Elementary School Project (PECO Project). The District records PECO revenues and related expenditures in the Capital Projects – PECO Fund, reported PECO Project expenditures totaling \$847,129 on the FCO 442s to the FDOE for the 2023-24 and 2024-25 fiscal years, and received that amount. The District incurred no PECO Project expenditures during July or August 2025.

As part of our audit, we compared the PECO Project expenditures reported on the District FCO 442s for the 2023-24 and 2024-25 fiscal years to the PECO Project expenditures recorded in the District general ledger for those periods. We found that the total amounts reported on the FCO 442s were \$92,418 more than PECO Project expenditure amounts, resulting in questioned costs of that amount.

In response to our inquiry, District personnel indicated that the amount reported to the FDOE was overstated due to personnel turnover and the lack of training. Additionally, District procedures had not been established to verify, before the FCO 442 was submitted to the FDOE, that the reported amounts were properly supported by District records. Without appropriate support for and verification of the amount reported to the FDOE, District records did not demonstrate that PECO Project expenditures were effectively monitored.

**Recommendation: The District should enhance procedures to ensure that District general ledger PECO expenditures and the estimated future month's expenditures agree with amounts reported on the FCO 442s. Such enhancements should include appropriate staff training and documented verification to ensure that amounts on the form are properly supported. Additionally, the District should contact the FDOE to determine the appropriate action regarding the questioned costs.**

#### **Finding 8: Contracted Services**

Effective contract management ensures that District records establish required vendor deliverables and related service times before vendor services are rendered. The Board, as contracting agent for the District,<sup>22</sup> routinely enters into contracts for services and the District designed and established procedures that, if adhered to, would promote payments consistent with contract terms and conditions.

For the 2024-25 fiscal year, District payments for contracted services totaled \$2.7 million. As part of our audit, we requested for examination District records supporting 30 selected contracted services payments totaling \$632,293 and found that District controls could be improved. Specifically, District records, such as purchase orders, contracts, or other District-authorization documents, were not maintained to protect District interests, define the services to be performed, or provide a basis for payment, for 3 payments

<sup>21</sup> SBE Rule 6A-2.0010, Florida Administrative Code.

<sup>22</sup> Section 1001.41, Florida Statutes.

totaling \$66,345. The 3 payments were for electrical work, information technology (IT) network services, and financial reporting services.<sup>23</sup>

According to District personnel, vendors provided the services but, because of District personnel changes and oversights, recordkeeping deficiencies sometimes occurred. Absent effective controls and related records to properly authorize vendor services, there is an increased risk for expected services to be misunderstood and for overpayments and unnecessary litigation to occur. Similar findings were noted in our report Nos. 2023-036 and 2020-068.

**Recommendation: The District should enhance procedures to ensure that payments for vendor services are only made pursuant to properly authorized documents that protect District interests, define services to be performed, and provide a basis for payment.**

### **Finding 9: Purchasing Cards**

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards help expedite purchases and are subject to additional requirements in the *Purchasing Manual*. District procedures require all cardholders to sign a cardholder agreement form to, among other things, acknowledge responsibility for appropriate use of the card. The agreements are to remain on file in the Finance Department.

Upon an employee's separation from District employment, cardholders are required to return their P-card to the Finance Department for cancellation, and the District Bookkeeper is responsible for maintaining a P-card cancellation log. Timely cancellation of P-cards upon cardholder employment termination is important to avoid misuse of the cards and because the financial institution that administers the District P-card program allows only 90 days to dispute charges.

During the period July 2024 through March 2025, 20 P-cards were assigned to District personnel and departments and P-card expenditures totaled \$275,184. Although we requested, cardholder agreements for 11 of the 20 P-cards, with expenditures totaling \$115,007, were not provided. During the 2024-25 fiscal year, 6 cardholders separated from District employment. Although we requested, District records to identify when the P-cards of the 6 cardholders were canceled were also not provided.

According to District personnel, the 11 cardholder agreements were missing due to personnel turnover and, due to oversights, the P-card cancellation log was not properly maintained. While our examination of P-card activity did not disclose any inappropriate charges, without cardholder agreements acknowledging responsibility for the P-cards and records demonstrating prompt cancellation of P-cards when cardholders separate from District employment, there is an increased risk for P-card misuse, fraud, or errors to occur, and the District's ability to satisfactorily resolve disputed charges may be limited.

**Recommendation: The District should enhance procedures to ensure that cardholder agreements are maintained to acknowledge responsibility for appropriate P-card use and that District records demonstrate that P-cards are promptly canceled when cardholders separate from District employment.**

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<sup>23</sup> For the 2024-25 fiscal year, the vendors associated with the 3 payments received \$46,058, \$35,168, and \$16,641, respectively, or a total of \$97,867, from the District.

## Finding 10: School Advisory Councils

Pursuant to State law,<sup>24</sup> the Board established a school advisory council (SAC) for each of the District's four schools. State law requires SACs to adopt bylaws establishing procedures for scheduling meetings when parents, students, and other members of the community can attend and to record minutes of the meetings. Additionally, State law<sup>25</sup> requires that reasonable notice of public meetings be given and Board policies<sup>26</sup> require SACs to hold regular meetings open to the public.

Effective procedures ensure District compliance with SAC meeting requirements by informing the public of prospective meetings, which may increase attendance at the meetings, and holding the required number of SAC meetings each year to help improve school operations and develop annual school budgets. According to District personnel, the public is typically notified about prospective SAC meetings through school social media and marquee signage.

To evaluate whether the District complied with SAC meeting requirements, we requested for examination records supporting all meetings held for the District's four SACs during the 2024-25 fiscal year. While the SAC bylaws for each school require meetings as often as necessary but no less than four times per year, we found that the Trenton High School SAC did not hold any meetings, and the Bell High School SAC only held two of the four required meetings and did not give reasonable notice for one of the two meetings held.

In response to our inquiry, District personnel indicated that the instances of noncompliance occurred due to employee turnover and because school personnel sometimes misunderstood the SAC meeting requirements. Similar findings were noted in our report Nos. 2020-068 and 2023-036.

**Recommendation: The District should provide appropriate training to ensure that school personnel understand and comply with the SAC meeting requirements. Such compliance should include giving reasonable notice of each prospective SAC meeting and holding SAC meetings for each school no less than four times per year.**

## Finding 11: 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>27</sup> the District must 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 April 2025, the District Web site included a summary of the 2024-25 fiscal year proposed and tentative budgets but did not include the required descriptions of each budget item of the proposed, tentative, or official budgets. In response to our inquiry, District personnel indicated that the official budget was not posted due to management oversight and personnel turnover and that they believed the summary would be sufficient.

<sup>24</sup> Section 1001.452, Florida Statutes.

<sup>25</sup> Section 286.011(1), Florida Statutes.

<sup>26</sup> Board Policy No. 2.04, *School Advisory Councils*.

<sup>27</sup> Section 1011.035(2), Florida Statutes.

As of October 2025, the District Web site continued to lack the required budget information. Providing the required fiscal transparency information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget and fiscal efficiency outcomes. A similar finding was noted in our report No. 2023-036.

**Recommendation: The District should demonstrate compliance with the statutory transparency requirements by timely posting all required information on the District Web site.**

## **Finding 12: Monthly Financial Reporting**

A widely used financial condition measure relevant to school districts is based on State law.<sup>28</sup> The measure compares the level of available equity in the General Fund to overall operating resources to calculate a financial condition ratio for that fund for a fiscal year. This ratio represents a point-in-time indicator of resources available for appropriation to meet the costs of expected and unexpected and nonrecurring events. Ratios below 3 percent require certain prescribed action by District management.

SBE rules<sup>29</sup> require the Superintendent to submit to the Board, at least monthly, financial statements (financial reports) for Board use and consideration in a form prescribed by the Board to effectively monitor the District's financial activities and condition. Board policies<sup>30</sup> require District personnel to present monthly financial reports to the Board that identify cumulative-to-date receipts and expenditures, but did not require other essential information, such as budgeted and actual revenue and expenditure or ending fund balance amounts.

During the 2024-25 fiscal year, the Board was provided monthly check summaries; however, monthly financial reports identifying cumulative-to-date receipts and expenditures or monthly reports including budgeted and actual revenue, expenditure, and ending fund balance amounts were not provided. At June 30, 2024, the District had a financial condition ratio of 5.15 percent based on audited financial statement amounts; however, as of June 30, 2025, that ratio had dropped to 3.14 percent based on the District's unaudited annual financial report.

In response to our inquiry, District personnel indicated that, due to Finance Department personnel changes, financial reports provided to the Board were not sufficiently detailed. Absent such reports, the Board cannot effectively monitor the District financial activities and condition and Board members may have a limited understanding of the financial status of the District, limiting the Board's ability to make informed financial decisions.

**Recommendation: Board policies should be revised to require the District to provide monthly reports to the Board identifying budgeted and actual revenue, expenditure, and ending fund balance amounts, and District procedures should be enhanced to ensure compliance with the revised policies and effective monitoring of District financial activities and condition.**

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<sup>28</sup> Section 1011.051, Florida Statutes, provides that, if at any time the portion of the General Fund's ending fund balance not classified as restricted, committed, or nonspendable in the District's approved operating budget is projected to fall below 3 percent of projected General Fund revenues during the current fiscal year, District management must take certain prescribed action.

<sup>29</sup> SBE Rule 6A-1.008, Florida Administrative Code.

<sup>30</sup> Board policy 7.07, *Accounting and Control Procedures*.

## Finding 13: Information Technology User Access Privileges

Access controls are intended to protect District data and IT resources from unauthorized disclosure, modification, or destruction. Effective access controls include granting users access privileges to IT resources based on a demonstrated need to view, change, or delete data and restricting users from performing incompatible functions or functions outside of their areas of responsibility. In addition, periodic evaluations of assigned IT user access privileges should be performed to ensure that users can only access those IT resources necessary to perform their assigned responsibilities.

The accounting system used by the District includes finance and human resource (HR) applications, as well as a product setup component that allows for technical configuration and system administration of both applications. The finance application includes, for example, the ability to create and edit vendor information, create and post journal entries, and process payment transactions. The HR application includes, for example, the ability to add new employees, adjust pay rates, edit leave balances, and process payroll transactions. The product setup component is used by security administrators to assign IT user access privileges to the applications and setup component.

As part of our audit, we examined District records supporting IT access privileges granted to the 37 users who, as of July 2025, had update access to critical finance and HR functions within the accounting system applications and the product setup component. We found that:

- The Finance Officer for Payroll had update access privileges to both the finance and HR applications, as well as the security administrator function within the product setup component. This access allowed her to perform functions incompatible with her assigned duties, such as updating users access, processing accounts payable, and modifying direct deposit information.
- An enterprise resource planning (ERP) employee and the Superintendent had unnecessary update access privileges to HR applications allowing them to modify employee records and direct deposit information.
- The Finance Manager had update access to the finance application that allowed her to perform activities inconsistent with her assigned duties, such as modifying vendor information, creating journal entries, and approving journal entries.
- The Personnel Specialist had update access to the finance application, which was incompatible with her job responsibilities and allowed her the ability to add and approve purchase orders.
- A contractor hired to prepare the annual financial report had unnecessary update access to the finance application allowing him to create purchase orders.

In response to our inquiries, District personnel indicated that the unnecessary access privileges were undetected and periodic evaluations of employee IT user privileges were not performed. While District controls (e.g., budget monitoring and payroll and expenditure processing controls to independently review error reports and prevent duplicate payments) mitigate some risks associated with the access control deficiencies, the existence of unnecessary IT access privileges increases the risk that unauthorized disclosure, modification, or destruction of District data and IT resources may occur and not be timely detected. Subsequent to our inquiries, in September 2025 the District removed the unnecessary access privileges we identified.

**Recommendation: The District should take appropriate efforts to ensure that IT access privileges are limited to those necessary to perform assigned job duties. Such efforts should**

**include documented periodic evaluations of IT user access privileges and the prompt deactivation of any inappropriate or unnecessary access privileges.**

**Finding 14: Prompt Deactivation of Information Technology User Access Privileges**

Effective management of IT access privileges includes the prompt deactivation of IT access privileges when an employee separates from employment. Prompt deactivation of IT user access privileges is necessary to ensure that the access privileges are not misused by former employees or others to compromise data or IT resources. When an individual separates from District employment, the HR Department is primarily responsible for notifying District security administrators to manually deactivate user access privileges.

During the period July 2024 through March 2025, 31 employees separated from District employment. Our comparison of user access deactivation records to employment separation dates found that access privileges had not been deactivated for 3 of the former employees, including a career & technology specialist and two former directors of finance. Subsequent to our inquiries, the District deactivated the access privileges; however, the deactivations were 8, 13, and 27 days after the respective employment separation dates.

According to District personnel, the access privileges were not deactivated because the former employees were expected to assist the District until their replacements were found. Notwithstanding, since the District did not have service contracts with the former employees and the employees' last login dates were their respective separation dates, justification for the untimely deactivations was not readily apparent.

Although our procedures did not disclose any instances of inappropriate access due to the untimely deactivations, without prompt removal of IT access privileges, there is an increased risk that the privileges may be misused. A similar finding was noted in our report No. 2023-036.

**Recommendation: The District should enhance procedures to ensure that IT access privileges are promptly deactivated upon a user's separation from District employment or document justification for extending deactivation dates.**

**Finding 15: Information Technology Disaster Recovery Plan**

An important element of an effective internal control system over IT operations is a disaster recovery plan to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel and critical applications, provide for backups of critical data sets, and provide a step-by-step plan for recovery. In addition, plan elements should be tested periodically to disclose any areas not addressed and to facilitate proper conduct in an actual disruption of IT operations.

The District participates in the North East Florida Educational Consortium (NEFEC) and obtains from NEFEC certain IT services, such as financial management, human resources, and other critical applications. NEFEC developed an IT disaster recovery plan whereby member districts agreed to serve as alternate processing sites for each other in the event of a disaster that interrupts critical IT operations.

The Board approved a disaster recovery plan in February 2022 and entered into an annual alternate site agreement in June 2024 with other NEFEC school districts. However, although we requested, District records were not provided to demonstrate, as of October 2025, any disaster recovery plan updates for employee or vendor contacts or other changes; any plan testing to access and run critical applications and processes at an alternate site; or any scheduled testing. The absence of necessary disaster recovery plan updates and testing may hinder District efforts to minimize the impact of, and timely recovery from, a disaster or a disruption of operations.

**Recommendation: The District should update critical District IT disaster recovery plan elements and details and ensure the plan is tested at least annually.**

**Finding 16: Data Loss Prevention and Information Technology System Activity Monitoring**

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit disclosed that certain District IT security controls related to data loss prevention and monitoring IT system activity need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without adequate security controls related to data loss prevention and monitoring IT system activity, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised.

**Recommendation: The District should improve security controls related to data loss prevention and monitoring IT system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources**

**PRIOR AUDIT FOLLOW-UP**

The District had taken corrective actions for findings included in our report No. 2023-036 except as noted in Findings 1, 8, 10, 11, and 14 and shown in Table 1.

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

Finding	2021-22 Fiscal Year Operational Audit Report No. 2023-036, Finding	2018-19 Fiscal Year Operational Audit Report No. 2020-068, Finding
1	1	Not Applicable
8	2	3
10	3	1
11	4	Not Applicable
14	5	Not Applicable

**OBJECTIVES, SCOPE, AND METHODOLOGY**

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida’s citizens, public entity management, and other stakeholders unbiased, timely, and relevant

information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2025 through 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. 2023-036.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2024-25 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were

not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

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

In conducting our audit, we

- Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, logging and monitoring, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we evaluated the appropriateness of the access privileges for the:
  - 36 users who had update access privileges to selected critical ERP system finance application functions.
  - 5 users, including 4 users who had update access privileges to critical ERP system finance application functions, who had update access privileges to selected critical ERP system HR application functions.
  - User who had full update access to ERP system finance and HR applications, including security administrator duties.
- Examined District records supporting selected user access privileges for the 31 employees who separated from District employment during the period July 2024 through March 2025 to determine whether the access privileges were promptly deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 8 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on each employee's assigned job duties.
- Determined whether the District had security controls related to data loss prevention and monitoring IT system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.
- 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).
- From the population of expenditures totaling \$1.2 million for the period July 1, 2024, through April 15, 2025, from nonvoted capital outlay tax levy proceeds and Public Education Capital Outlay funds, examined documentation supporting selected expenditures totaling \$873,769 to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Examined financial reports presented to the Board during the audit period to determine whether the Board monitored the District financial activities and condition.
- Examined District records for the audit period to determine whether the District had developed and maintained a comprehensive procedures manual addressing District financial operations.
- Examined District records for the audit period to determine whether the District's annual financial report was approved by the Board and filed timely with the FDOE.
- Requested for examination District records supporting the annual tangible personal property physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined Board policies, District procedures, and related records supporting the District's real property acquisition to determine compliance with Section 1013.14, Florida Statutes.
- Examined District records for the audit period for employees and contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- 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 \$275,184 for the period July 2024 through March 2025, examined documentation supporting 37 selected expenditures totaling \$71,428 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also requested for examination District records to demonstrate whether P-cards were promptly canceled for the 2 cardholders who changed positions and 6 cardholders who separated from District employment during the audit period.
- Reviewed Board policies and District procedures for the audit period related to identifying potential conflicts of interest. For the 6 District officials and 1 employee required to file statements of financial interests, we reviewed Florida Department of State, Division of Corporation, records; statements of financial interests; and District records to identify any potential relationships with District vendors that represent a potential conflict of interest.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- 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. Specifically, from the population of non-compensation expenditures totaling \$10.7 million for the audit period, we examined documentation supporting 30 selected payments for general expenditures totaling \$129,138.
- From the population of payments totaling \$2.7 million during the audit period related to 1,115 transactions for services, requested for examination supporting documentation, including purchase orders, contracts, or other authorization documents, for 30 selected payments totaling \$632,293 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.
- For the 213 journal entries totaling \$194.2 million during the audit period, examined District records for 27 selected journal entries to determine whether journal entries were correctly recorded, reasonable, appropriately supported, and independently reviewed and approved.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- Examined District records to determine whether the amounts reported to the FDOE as expended in the current audit period for various Public Education Capital Outlay allocations agreed with District accounting records and that the funds were maintained and reported in accordance with

Sections 1010.02(1), 1013.64(1)(d), and 1013.65(3), Florida Statutes; and SBE Rule 6A-2.0010, Florida Administrative Code.

- 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 written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE



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Superintendent Gina Geiger

## GILCHRIST COUNTY SCHOOL DISTRICT

www.gilchristschools.org

*Fulfilling Every Student's Potential*

12/04/2025

**Gilchrist County District School Board  
Management's response for Operational preliminary and tentative findings  
For the Fiscal Year Ended June 30, 2025**

Finding Number: *Finding 1*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 2*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 3*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 4*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 5*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

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Equal Opportunity Employer*

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**GILCHRIST COUNTY SCHOOL DISTRICT**

*Fulfilling Every Student's Potential*

12/04/2025

**Gilchrist County District School Board  
Management's response for Operational preliminary and tentative findings  
For the Fiscal Year Ended June 30, 2025**

Finding Number: *Finding 6*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 7*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 8*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 9*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 10*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill



**GILCHRIST COUNTY SCHOOL DISTRICT**

*Fulfilling Every Student's Potential*

12/04/2025

**Gilchrist County District School Board  
Management's response for Operational preliminary and tentative findings  
For the Fiscal Year Ended June 30, 2025**

Finding Number: *Finding 11*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 12*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 13*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 14*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

Finding Number: *Finding 15*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill



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Superintendent Gina Geiger

**GILCHRIST COUNTY SCHOOL DISTRICT**

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12/04/2025

**Gilchrist County District School Board  
Management's response for Operational preliminary and tentative findings  
For the Fiscal Year Ended June 30, 2025**

Finding Number: *Finding 16*  
District Response: District concurs with finding and recommendation.  
Anticipated Completion Date: 12/04/2025  
Responsible Contact Person: Debbie Hill

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Debbie Hill  
Director of Finance

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