

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-103
February 2026

DESOTO COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Dr. Bobby Bennett served as Superintendent of the DeSoto County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Jami Schueneman, Vice Chair from 11-19-24	1
Dr. Sharon T. Goodman	2
Karen K. Chancey, Chair through 11-18-24	3
Asena Mott	4
Kelly Mercer, Chair from 11-19-24, Vice Chair through 11-18-24	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 Karen H. Raulerson, CPA, and the audit was supervised by Hector J. Quevedo, CPA.

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

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DESOTO COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the DeSoto County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-021. Our operational audit disclosed the following:

Finding 1: District records did not demonstrate that the eight school resource officers assigned to District schools completed the mental health crisis intervention training required by State law. A similar finding was noted in our report No. 2023-021.

Finding 2: District procedures continue to need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

Finding 3: District controls over competitive procurement and contracting procedures based on other governmental entity contracts could be improved.

Finding 4: Contrary to State law, the District did not post the required budget and graphical representation information on the District Web site.

Finding 5: As similarly noted in our report No. 2023-021, some unnecessary or incompatible information technology (IT) access privileges existed that increase the risk for unauthorized disclosure, modification, or destruction of District data and IT resources to occur.

Finding 6: District security management controls continue to need enhancement.

BACKGROUND

The DeSoto 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 DeSoto County. The governing body of the District is the DeSoto 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 seven elementary, middle, high, and specialized schools and reported 4,617 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

State law¹ requires the Board and Superintendent to partner with local law enforcement agencies to 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

¹ Section 1006.12, Florida Statutes.

mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

During the 2024-25 fiscal year, the Board contracted with the DeSoto County Sheriff's Office for six SROs at six school sites and Arcadia Police Department (APD) for two SROs at one school site. According to District personnel, they verbally confirmed with the Sheriff's Office and APD that the SROs completed the required mental health crisis intervention training. However, the contracts with the Sheriff's Office and APD did not require evidence, and District records were not maintained, to demonstrate SRO completion of the required training.

By October 2025, subsequent to our inquiry, the District obtained correspondence demonstrating that seven SROs completed the required training before the 2024-25 fiscal year and the other SRO completed the training in August 2025. Absent effective procedures to document verification that SROs completed the required mental health crisis intervention training, the District has limited assurance that the SROs were appropriately trained to avert, or appropriately intervene during, a mental health crisis, and the District cannot demonstrate compliance with State law established to promote student and staff safety. A similar finding was noted in our report No. 2023-021.

Recommendation: The District should continue efforts to demonstrate compliance with State school safety laws by ensuring that contracts with law enforcement agencies contain provisions requiring documentation of SRO completion of required mental health crisis intervention training. Additionally, the District should maintain records demonstrating that the required training was completed by each SRO.

Finding 2: Adult General Education

State law² 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 education, and General Appropriations Act³ proviso language requires each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.⁴ SBE rules⁵ 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 29,503 instructional contact hours provided to 176 students enrolled in 35 adult general education classes during the Fall 2024 Semester. As part of our audit, we selected and examined District records for 4,411 hours reported for 26 students enrolled in 23 adult general education classes. We found that the District overreported the instructional contact hours for 6 students by 128 hours, ranging from 3 hours to 52 hours per student.

In response to our inquiries, District personnel indicated that the misreported hours occurred primarily due to programming errors and because no one independently reviewed the recorded contact hours and

² Section 1004.02(3), Florida Statutes.

³ Chapter 2024-231, Laws of Florida, Specific Appropriation 119.

⁴ FDOE Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, dated September 2020.

⁵ SBE Rule 6A-10.0381(5), Florida Administrative Code.

attendance records to detect and correct the 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. A similar finding was noted in our report No. 2023-021.

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 an independent review of recorded contact hours and attendance records to promptly detect and correct any errors before the contact hours are reported. The District should also determine the extent that adult general education hours were misreported for the Fall 2024 semester and contact the FDOE for proper resolution.

Finding 3: Competitive Procurement and Contracting

SBE rules⁶ require the District to request competitive solicitations from three or more sources for any authorized purchase or contract for services exceeding \$50,000. SBE rules also provide that, in lieu of requesting competitive solicitations from three or more sources, the District may make purchases at or below the specified prices from contracts awarded by another governmental entity, such as another school district, when the proposer awarded the contract by the other governmental entity permits District purchases at the same terms, conditions, and prices (or below such prices) awarded in the contract, and the purchases are to the District's economic advantage. While the District periodically makes purchases using contracts awarded by another governmental entity, District procedures had not been established to verify that District contracts are for the same items at the same prices or below of other entity contracts, and that the purchases are to the District's economic advantage.

During the 2024-25 fiscal year, District made payments totaling \$1.4 million to a contractor for heating, ventilation, and air-conditioning (HVAC) services and equipment. To evaluate District compliance with SBE rule requirements and contract terms and conditions, we requested for examination District records supporting selected payments totaling \$848,840 to the contractor based on two District contracts totaling \$1.7 million.

According to District records, the Board approved the two contracts for the replacement of 13 air handler units at fixed prices for the DeSoto Middle School. District personnel indicated that the contracts were based on another school district's contract and District records indicated that the other school district used a competitive solicitation process to select the contractor. However, unlike the District's fixed price-contracts, the other school district contract specified hourly labor rates and rates for parts, materials, and rental equipment to replace and install HVAC equipment, and did not include costs for the HVAC air handler units. Although we requested, District personnel could not explain the differences between the District's fixed price contracts and the other school district contract.

When planning to rely on another governmental entity's competitive solicitation and contract awarding process, it is important to obtain sufficient documentation to verify that the District's contract will be at the same terms, conditions, and prices (or below such prices) awarded in the other entity's contract, and that the purchases will be to the District's economic advantage. Without such verification, the District cannot

⁶ SBE Rule 6A-1.012, Florida Administrative Code.

demonstrate that contracts are awarded in accordance with SBE rules and there is an increased risk that goods and services may not be obtained at the lowest cost consistent with acceptable quality.

Recommendation: The District should establish procedures to ensure that District records demonstrate compliance with SBE rule procurement requirements. If in lieu of competitive solicitation procedures the Board decides to make purchases from a contract awarded by another governmental entity, District personnel should document verification that the purchases are at the same terms, conditions, and prices (or below such prices) awarded in such contract and that the purchases are to the economic advantage of the District.

Finding 4: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to the District budget and related information. Pursuant to State law,⁷ the District must post on its Web site a plain language version of each proposed, tentative, and official budget and certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

As of December 2025, the District had not posted on the District Web site the required graphical representations for the previous 3 years. In addition, the proposed, tentative, and official budgets were not posted for the 2024-25 fiscal year.

In response to our inquiry, District personnel indicated that the required graphical representations and budgets were not posted due to employee turnover and that new personnel were unaware of the transparency requirements. Providing the required fiscal transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget outcomes.

Recommendation: The District should provide training to help staff understand the statutory transparency requirements and ensure compliance by timely posting all required information on the District Web site.

Finding 5: Information Technology User Access Privileges

Access controls are intended to protect data and information technology (IT) resources from unauthorized disclosure, modification, or destruction. Effective access controls provide employees access to IT resources based on a demonstrated need to view, change, or delete data and restrict employees from

⁷ Section 1011.035(2), Florida Statutes.

performing incompatible or inconsistent with their assigned job responsibilities. In addition, periodic evaluations of assigned IT user access privileges are necessary to ensure that employees can only access those IT resources that are necessary to perform their assigned job responsibilities. According to District personnel, periodic evaluations of IT user access privileges are performed on a sample basis.

As part of our audit, in July 2025 we evaluated the access privileges granted to 23 of the 91 users with access to critical finance, human resource, or IT administrator functions and found that certain users had access that allowed the performance of incompatible functions or was unnecessary for their assigned duties. Specifically:

- The Finance Director had incompatible finance application access privileges to add vendors, create purchase orders, approve invoices, and process vendor payments. The Finance Director also had the incompatible access privileges to record cash receipts, create and record journal entries, and reconcile bank statements. Subsequent to our inquiries, in October 2025 District personnel removed the Finance Director access privileges to create purchase orders, process vendor payments, record cash receipts, and reconcile bank statements.
- A senior accounting clerk had the incompatible finance application access privileges to record cash receipts, create and record journal entries, and reconcile bank statements. In October 2025, subsequent to our inquiries, District personnel removed the clerk's access privileges to record cash receipts but the other incompatible access privileges remained.
- Two school principals had unnecessary finance application access privileges allowing them to create, update, and approve journal entries. In August 2025, subsequent to our inquiries, District personnel removed the unnecessary access privileges for these two employees.

District personnel indicated that the incompatible and unnecessary access privileges had been provided for temporary backup and new employee training purposes and, due to oversights, the access privileges had not been removed or noted during the periodic evaluations. While other District controls (e.g., budget monitoring and payroll and expenditure processing controls to independently review error reports and prevent duplicate payments) mitigated some risks associated with these access control deficiencies, incompatible and unnecessary access privileges increase the risk that unauthorized disclosure, modification, or destruction of District data may occur without timely detection. A similar finding was noted in our report No. 2023-021.

Recommendation: District management should enhance procedures to ensure that IT access privileges restrict users from performing incompatible functions and are necessary for their assigned job duties. Such enhancements should include periodic evaluations that encompass all users and prompt deactivation of any inappropriate or unnecessary access privileges identified during the periodic evaluations of access privileges.

Finding 6: District Security Management Controls

Effective security management controls include ensuring that activities performed by service providers are adequately secure. Clearly defined activities in a service-level agreement establish a trust relationship between the customer and service provider and enable the monitoring of required security controls and determination of control effectiveness. To allow for proper oversight and performance monitoring, a negotiated and signed agreement between a service provider and customer, among other things, explicitly establishes the levels of support to be provided to the customer, identifies the roles and responsibilities of each party, and provides appropriate security guidelines to ensure the availability and

integrity of the customer's application and data based on the customer's control risk assessment. It is important that the service agreement include a provision requiring the service provider to annually furnish an independent Service Organization Controls (SOC) 2 Type 2 report⁸ for the customer District to evaluate that the provider's controls are suitably designed.

In our operational audit report No. 2023-021, we noted that the Board entered into a hosted software license agreement dated April 28, 2010, with a service provider for the District's business application software. In that report, we also noted that the agreement did not require, and the District did not obtain from the provider, an overview of the provider's information security policies and procedures⁹ or an independent report disclosing the suitability of the design and operating effectiveness of the service provider controls. After our inquiries, the District obtained an independent report for the 6-month period ended February 2022 disclosing that the service provider controls were suitably designed.

As part of our follow-up audit procedures, we inquired about the Board agreement with the service provider and any service provider controls information or reports received since the report for the period ended February 2022. According to District personnel, the agreement had not been revised to require, and District records continued to lack, appropriate disclosure of provider information security policies and procedures and independent reports addressing service provider controls. District personnel also indicated that the agreement and District record deficiencies were due to employee turnover.

Our inquiry prompted District personnel to obtain in October 2025 the service provider's SOC 2 Type 2 report for the period September 1, 2024, through February 28, 2025. The report disclosed that the service provider's controls were suitably designed to provide reasonable assurance that the control objectives were operating effectively. Notwithstanding, our procedures do not substitute for management's responsibility to timely obtain overviews of service provider information security policies and procedures, include provisions in service provider contracts requiring the disclosure of SOC 2 Type 2 reports, and obtain those reports to help verify that service organization controls are operating effectively. According to District personnel, the service provider agreement would be revised to require SOC 2 Type 2 reports be provided to the District on an annual basis.

Clearly defined, agreed-upon security requirements, including security control responsibilities and control procedures for the service provider and appropriate independent reports about the effectiveness of those controls, increase the likelihood of meeting service-level expectations and reduce the risk of compromise to the District's application and data.

Recommendation: We again recommend that District management identify control risks related to the use of a service provider and define and document agreed-upon service provider security requirements and procedures. The District should also continue efforts to revise the service provider agreement to require annual SOC 2 Type 2 reports from the service provider and obtain and review the reports to evaluate whether service provider controls are operating effectively.

⁸ Pursuant to Statement on Standards for Attestation Engagements No. 18, a SOC 2 Type 2 report is an independent service auditor's report to determine whether a service provider's controls were suitably designed and operating effectively during a specified period of time.

⁹ Information security policies and procedures could include, for example, provider background checks, signed confidentiality agreements, security training, physical security, user authentication, network perimeter and boundary protection, and client application configuration, encryption, and incident response.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-021 except as noted in Findings 1, 2, 5, and 6 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	2021-22 Fiscal Year Operational Audit Report No. 2023-021, Finding
1	2
2	6
5	7
6	9

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 December 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. 2023-021.
- 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 District procedures to determine whether the procedures addressed certain important information technology (IT) control functions, such as security, logging and monitoring, system backups, 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, human resources (HR), or IT administrator functions 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, and whether former employee access to electronic data files was prohibited. Specifically, we examined District records supporting user access privileges for:
 - 23 of the 91 users who had update access privileges to critical finance, HR, or IT administrator functions.
 - The administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed.

- The 95 employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Determined whether the District had implemented effective security management controls to ensure that activities performed by service providers were adequately secure.
- Inquired of District personnel and examined District records to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined 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 expenditures totaling \$6.1 million and transfers totaling \$300,000 during the audit period from nonvoted capital outlay tax levy proceeds and other restricted capital project funds, examined documentation supporting 25 selected expenditures and transfers totaling \$4.8 million and \$300,000, respectively, to evaluate District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), 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 \$458,045 total expenditures from workforce education program funds for the audit period, selected four expenditures totaling \$221,063 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 4,411 reported contact hours for 26 selected students enrolled in 23 adult education classes from the population of 29,503 contact hours reported for 176 adult general education instructional students enrolled in 35 adult education classes during the Fall 2024 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- From the population of 260 instructional personnel and 19 school administrators compensated a total of \$16 million during the audit period, examined documentation for 30 selected employees who were paid a total of \$1.7 million to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), 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.

- From the compensation payments totaling \$35.9 million to 807 employees for the audit period, examined District records supporting compensation payments totaling \$51,156 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 District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports and reviewed inspection reports for compliance with Federal and State inspection requirements.
- 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, and contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$19.1 million for the audit period, we examined documentation supporting 31 selected payments for general expenditures totaling \$2.2 million.
- From the population of payments totaling \$1.4 million during the audit period for heating, ventilation, and air-conditioning services and equipment, examined supporting documentation, including the two contracts totaling \$1.7 million, for two selected payments totaling \$848,840 to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

MANAGEMENT RESPONSE



The School District of DeSoto
Dr. Bobby Bennett
Superintendent

February 17, 2026

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Pursuant to Section 11.45 (4) (d), Florida Statutes, the District is required to submit a written statement of explanation concerning all findings. Below is our response to the Preliminary and Tentative audit findings and recommendations as prepared by your office for the DeSoto County District School Board for the fiscal year that ended June 30, 2025.

Finding #1 School Safety - School Resource Officer Services

Recommendation:

The District should continue efforts to demonstrate compliance with State school safety laws by ensuring that contracts with law enforcement agencies contain provisions requiring documentation of SRO completion of required mental health crisis intervention training. Additionally, the District should maintain records demonstrating that the required training was completed by each SRO.

District Response

The District agrees with the finding. A form has been created for each law enforcement officer assigned to the DeSoto County School District. This form will be signed by their agency and kept on file by the School Safety Specialist. This form certifies the agency has verified each assigned officer/deputy is in compliance with F.S. 1006.12. This information will be included in the upcoming contract with the Arcadia Police Department and the DeSoto County Sheriff's Office for the following school year.

Finding 2: Adult General Education

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 an independent

review of recorded contact hours and attendance records to promptly detect and correct any errors before the contact hours are reported. The District should also determine the extent that adult general education hours were misreported for the Fall 2024 semester and contact the FDOE for proper resolution.

District Response

The District agrees with the finding. Once the error was identified, the Reports Coordinator made the necessary corrections in Skyward to ensure the 2024–25 instructional hours were reported accurately. Since that time, the District has contracted with Focus School Software to maintain all of the data for the postsecondary student information system. On a monthly basis, the WDIS Reports Coordinator for the DeSoto County Division of Career and Adult Education will now be able run a WDIS Instructional/Clock Hours Report to verify that instructional hours are being reported correctly. In addition, the District has contacted the Florida Department of Education to request guidance and assistance in ensuring that instructional hours are reported accurately to the state and a proper resolution is achieved regarding the overreported instructional contact hours. To date, we have not received an answer from FL DOE.

Finding 3: Competitive Procurement and Contracting

Recommendation

The District should establish procedures to ensure that District records demonstrate compliance with SBE rule procurement requirements. If in lieu of competitive solicitation procedures the Board decides to make purchases from a contract awarded by another governmental entity, District personnel should document verification that the purchases are at the same terms, conditions, and prices (or below such prices) awarded in such contract and that the purchases are to the economic advantage of the District.

District Response:

The District agrees with the finding. The District is developing and implementing formal procedures to strengthen controls over the use of contracts awarded by other governmental entities. As part of this corrective action, the District will require all bookkeepers to verify that any contract used for a vendor purchase is for the same services, terms, conditions, and pricing as provided within the referenced contract prior to processing the purchase. To ensure consistent understanding and compliance, the Purchasing Specialist will meet with all bookkeepers to review the new procedures, clarify expectations, and provide guidance on proper documentation and verification requirements. Additionally, the District will add a required narrative field within the purchase order that obligates the bookkeeper to certify that the contract review has been completed and that the services being procured align with the contract terms.

If a contract does not meet these requirements, the District will require the bookkeeper to obtain competitive quotes in accordance with the applicable procurement thresholds based on the total purchase price. Documentation of the quotes will be retained with the purchase order to demonstrate compliance. These actions are intended to ensure procurement decisions comply with State Board of Education rules, demonstrate that purchases are to the District’s economic advantage, and reduce the risk of noncompliant or unsupported contract usage.

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Finding 4: Fiscal Transparency

Recommendation:

The District should provide training to help staff understand the statutory transparency requirements and ensure compliance by timely posting all required information on the District Web site.

District Response:

The District agrees with the finding. The District is working to ensure compliance with statutory fiscal transparency requirements. As a corrective action, the District is in the process of posting all required budget documents and graphical fiscal trend information to the District's website, including the proposed, tentative, and official budgets, as well as the required financial efficiency and trend data for the prior three fiscal years. District management is reviewing internal procedures to ensure staff are aware of the posting requirements and that required information is uploaded timely going forward. These actions are intended to improve transparency, enhance public access to financial information, and ensure ongoing compliance with State law.

Finding 5: Information Technology User Access Privileges

Recommendation

District management should enhance procedures to ensure that IT access privileges restrict users from performing incompatible functions and are necessary for their assigned job duties. Such enhancements should include periodic evaluations that encompass all users and prompt deactivation of any inappropriate or unnecessary access privileges identified during the periodic evaluations of access privileges.

District Response:

The District agrees with the finding. The District has implemented corrective measures to strengthen information technology (IT) access controls and ensure appropriate segregation of duties. The District recently migrated to the Skyward Qmlativ system, and as part of the implementation process, all system configurations, security roles, and user access permissions are being reviewed to ensure access is aligned with employees' assigned job responsibilities and does not permit incompatible functions. To prevent unnecessary or incompatible access privileges, the District will conduct monthly reviews of user access controls for all staff with access to critical finance, human resources, and IT functions. These reviews will verify that access rights remain appropriate, that segregation of duties is maintained, and that any temporary access granted for backup or training purposes is promptly removed once no longer required.

Additionally, management will document the completion of these monthly reviews and take timely corrective action to modify or deactivate any inappropriate or unnecessary access identified. These procedures are intended to reduce the risk of unauthorized disclosure, modification, or destruction of District data and to ensure continued compliance with internal control best practices.

Finding 6: District Security Management Controls

Recommendation:

We again recommend that District management identify control risks related to the use of a service provider and define and document agreed-upon service provider security requirements and procedures.

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The District should also continue efforts to revise the service provider agreement to require annual SOC 2 Type 2 reports from the service provider and obtain and review the reports to evaluate whether service provider controls are operating effectively.

District Response:

The District agrees with the finding. The District is strengthening its security management controls related to third-party service providers. As a corrective action, the District is requesting an addendum to the existing contract with ISCorp that will require the service provider to furnish a SOC 2 Type 2 report annually, within 45 days after the report has been issued to ISCorp. Once received, District management will review the SOC 2 Type 2 report to evaluate whether ISCorp's controls are suitably designed and operating effectively to safeguard the availability, integrity, and security of District data and systems. The District will maintain documentation evidencing receipt and review of the report to support ongoing monitoring and compliance. These actions are intended to ensure clearly defined service provider security requirements, enhance oversight of outsourced IT services, and reduce risks associated with the use of third-party systems and data hosting.

Sincerely,

A handwritten signature in black ink that reads "Bobby Bennett". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Bobby Bennett
Superintendent

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