

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-108
February 2026

PALM BEACH COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Michael J. Burke served as Superintendent of the Palm Beach County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Matthew Jay Lane, Esq. from 11-19-24	1
Barbara McQuinn through 11-18-24, Vice Chair	1
Virginia Savietto from 11-19-24	2
Alexandria Ayala through 11-18-24	2
Karen Brill, Chair	3
Erica Whitfield	4
Gloria Branch from 11-19-24	5
Frank Barbieri, Jr. Esq. through 11-18-24	5
Marcia Andrews, Vice Chair from 11-19-24	6
Edwin Ferguson, Esq.	7

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 audit was supervised by Yvonne McNaughton, 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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PALM BEACH COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Palm Beach County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-061. Our operational audit disclosed the following:

Finding 1: District school safety procedures over required training for safe-school officer services continue to need improvement to ensure and demonstrate compliance with State law.

Finding 2: Board policies and District procedures had not been established to require and ensure compliance with alleged misconduct records and reporting requirements.

Finding 3: District controls over purchasing card expenditure approvals and cancellations could be enhanced.

Finding 4: District personnel did not timely complete and submit the required 2024 calendar year construction cost reports to the Florida Department of Education.

BACKGROUND

The Palm Beach 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 Palm Beach County. The governing body of the District is the Palm Beach County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 211 elementary, middle, high, and specialized schools; sponsored 47 charter schools; and reported 210,935 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

State law¹ requires the Board and Superintendent to partner with local law enforcement agencies or security agencies to assign one or more safe-school officers, such as school resources officers (SROs), school security officers (SSOs) or school security guards (SSGs), at each school facility. SROs and SSOs are to 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. SSGs must satisfactorily complete training requirements, including a 144-hour training program, and the Sheriff's Office is required to certify that the SSGs

¹ Section 1006.12, Florida Statutes.

complete the required training.² Effective school safety measures include ensuring that safe-school officers have received required training.

During the 2024-25 fiscal year, the Board and District charter schools contracted with the Palm Beach County Sheriff's Office, five local law enforcement agencies, and four security guard agencies to provide 239 safe-school officers at 220 District and charter schools.³ As part of our audit, we requested for examination District records, including the contracts for safe-school officer services, to verify that SROs and SSOs completed the required mental health crisis intervention training and SSGs completed the required 144-hour training program. Our examination of the contracts and available documentation supporting the SRO, SSO, and SSG services disclosed that, although the contracts with the:

- Law enforcement agencies required the SROs and SSOs to complete the mental health crisis intervention training and provide proof of the training to the District, the District did not obtain the required proof. As part of our audit, in May 2025 we requested that the District obtain proof that 18 selected SROs and 6 selected SSOs had completed the required training; however, the District only provided proof that the required training was completed for 13 of the 24 safe-school officers.
- Security guard agencies required the SSGs to complete the required training program and be certified by the Sheriff's Office, the contracts did not require proof of training to be provided to the District. Although we requested, District records were not provided to verify that any of the 35 assigned SSGs had completed the required training program.

According to District personnel, the District relied on the law enforcement agencies, including the Sheriff's Office SSG certification process, to ensure that the safe-school officers completed the required training. Notwithstanding, such reliance provides limited assurance that the training was completed. Absent effective procedures to ensure and document that each safe-school officer completed the required training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety. A similar finding was noted in our report No. 2023-061.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include provisions in both law enforcement and security guard agency contracts requiring evidence that safe-school officers completed the applicable required training and the maintenance of records documenting verification that the training was completed.

Follow-Up to Management's Response

Management's response states that "the municipal and county officers contracted by the District are not serving in the capacity of an SSO (school security officer). There is a designated PBCSDPD (Palm Beach County School District Police Department) officer, on every District campus, who is fully trained and serves as the SSO." The response also states that "compliance records were provided for all officers with the exception of one supplemental municipal officer" and that "verification of individual training completion for school security guards is performed by the employing security vendor." Notwithstanding, State law requires that one or more safe-school officers be assigned at each school facility and that all

² Pursuant to Section 30.15(1)(k)2.b., Florida Statutes, the 144-hour training program consists of 12 hours of knowledge and skills necessary to respond to and de-escalate incidents on school premises and 132 total hours of comprehensive firearm safety and proficiency training conducted by Criminal Justice Standards and Training Commission-certified instructors.

³ Safe-school officers were required at 220 of the 258 District and charter schools but not at the other 38 schools, including 12 District specialized schools, 1 school that conducted classes virtually, and for 25 schools that were part of campuses with multiple schools.

SSOs complete the required mental health intervention training. In addition, the law enforcement agency contracts required individuals providing SSO services to complete mental health intervention training and proof of the training to be provided to the District. As noted in the finding, District records did not demonstrate that 13 SSOs completed that training. Moreover, District procedures did not require documented verification, and District records did not document that school security guards completed the required training. As such, the finding stands as presented.

Finding 2: Alleged Misconduct Investigation Records and Reporting

State law⁴ provides that the Board is to adopt policies requiring the investigation of all reports of alleged misconduct by educational support employees, instructional personnel, and administrative personnel, if the misconduct affects the health, safety, or welfare of a student, regardless of whether the person resigned or was terminated before the conclusion of the investigation. The policies must require the Superintendent to notify the Florida Department of Education (FDOE) of the result of the investigation and whether the misconduct warranted termination, regardless of whether the person resigned or was terminated before the conclusion of the investigation.

According to State law,⁵ the FDOE is to maintain a disqualification list that includes, among other things, the identity of each person who is ineligible for employment pursuant to State law.⁶ State Board of Education (SBE) rules⁷ establish the District responsibilities for reporting persons for inclusion on the list using the FDOE online reporting tool, including the District's responsibility to designate a person for providing information and responding to FDOE inquiries related to the list.

In addition, State law⁸ and SBE rules⁹ require District personnel files to be maintained and, for cases of separation due to termination for cause or resignation in lieu of termination, include an affidavit of separation on the FDOE-adopted form setting forth in detail the facts and reasons for such separation. The affidavit must expressly disclose when separation is due to a report of sexual misconduct with a student.

During the period July 2021 through May 2025, the District received 1,908 complaints of employee misconduct and maintained a list of these complaints. As part of our audit, we requested for examination District records supporting 30 selected complaints and identified 9 legally sufficient complaints related to alleged misconduct by 7 employees¹⁰ affecting the health, safety, or welfare of a student, including 4 complaints related to alleged sexual misconduct with students by 4 employees. The District completed investigations into the 9 complaints and the 7 employees either resigned or were terminated from District employment. Based on the investigation results, none of the 7 employees were reported to the FDOE for inclusion on the disqualification list. However, we identified certain deficiencies in alleged misconduct records and reporting procedures as the District did not:

⁴ Section 1001.42(7)(b)3., Florida Statutes.

⁵ Section 1001.10(4)(b) and (d), Florida Statutes.

⁶ Section 1012.315, Florida Statutes.

⁷ SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

⁸ Section 1012.31, Florida Statutes.

⁹ SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

¹⁰ One employee had 3 separate complaints.

- Complete and maintain an affidavit of separation for any of the 7 former employees.
- Notify the FDOE about the results of the 9 complaint investigations.
- Designate a person responsible for providing information and responding to FDOE inquiries related to the disqualification list.

According to District personnel, due to misunderstandings, the Board had not adopted policies to require, and District procedures had not been established to ensure, compliance with all misconduct records and reporting requirements. Absent such policies and procedures, compliance with the records and reporting requirements was not always demonstrated. In addition, there is an increased risk for District personnel records to lack details, facts, and reasons for employment separations due to termination for cause or resignation in lieu of termination; FDOE monitoring efforts to be impacted by the lack of District investigation results; and District responses to FDOE disqualification list inquiries to be delayed or inaccurate.

Recommendation: Board policies and District procedures should be established to ensure and demonstrate compliance with all alleged misconduct records and reporting requirements. Specifically, such policies and procedures should require and ensure that:

- **Affidavits of separation are completed and maintained in District personnel files for employment separations due to termination for cause or resignation in lieu of termination.**
- **Investigation results of alleged misconduct are promptly reported to the FDOE.**
- **A person responsible for providing information and responding to FDOE inquiries related to the disqualification list is designated.**

Finding 3: Purchasing Cards

The District established the use of purchasing cards (P-cards) to allow a convenient and expedient method of purchasing small items and approved travel expenses, expedite and simplify the purchase of selected goods and services, and provide flexibility to schools and departments to obtain authorized materials and supplies. The District *Purchasing Card Manual (Manual)*¹¹ requires a second-level approver to review and approve purchases made by employees, other than selected administrators such as principals and directors, in the bank online platform by the 20th of the following month. For cardholder employment separations, the Human Resources (HR) Department is required to notify the Purchasing Department, and the Purchasing Department is responsible for prompt P-card cancellations.

To reduce the risk of waste, fraud, abuse, and errors without prompt detection, it is important to document second-level review and approval of each purchase. Additionally, P-cards should be timely canceled upon cardholder employment separation to avoid misuse of the cards and because the financial institution that administers the District P-card program only allows a limited time to dispute charges.

During the period July 2024 through April 2025, the District had 980 P-cards, P-card expenditures totaled \$18.8 million, and 58 cardholders separated from District employment. As part of our audit, we examined District records supporting P-card expenditures and noted that \$5.1 million or 21 percent of the total expenditures were made by principals and directors. As District procedures did not require a second-level review and approval of P-card expenditures made by principals and directors, a significant

¹¹ Chapter 24 Purchasing Cards Procedures.

amount of District P-card expenditures was only subject to the cardholders' approval. Requiring a second-level approval, such as approval by the administrator's immediate supervisor or other supervisory personnel with budget or procurement oversight responsibilities in the District Chief Financial Office, would provide additional assurance that purchases are appropriate, properly supported, and promote good business practices.

Additionally, we requested for examination District records supporting the P-card cancellations for 30 selected cardholders who separated from District employment and found that 4 P-card cancellations were 6 to 26 days, or on average of 14 days after the cardholders' employment separation dates. District personnel indicated that the delayed cancellations mainly occurred because the Purchasing Department was not promptly notified. While we determined that the persons did not use the P-cards after separating from District employment, without prompt cancellation of assigned P-cards, there is an increased risk that unauthorized P-card use may occur, and the District's ability to satisfactorily resolve disputed charges may be limited.

Recommendation: The Board should revise the *Manual* to require and ensure that second-level review and approval is documented for each P-card purchase, including purchases by District principals and directors. Additionally, District procedures should be enhanced to demonstrate adherence to established procedures requiring prompt notifications of cardholder employment separations to the Purchasing Department and prompt P-card cancellations for cardholders who separate from District employment.

Finding 4: Student Station Costs

State law¹² requires the FDOE to compute for each calendar year the Statewide average construction costs per student station for each instructional level and to annually review the actual completed construction costs of educational facilities in each school district. To help comply with State law, an FDOE memorandum¹³ required the District to complete and submit by March 21, 2025, a construction cost report of each project completed during the 2024 calendar year. The report was to identify, for example, the type of project (e.g., new or addition), number of student and teacher stations, the size of the project (e.g., gross and net square feet), project cost, and funding source.

During the 2024 calendar year, the District completed three construction projects¹⁴ with reported expenditures, totaling \$74.4 million that were required to be addressed in the construction cost reports. As of June 2025, we noted that the District had not completed the construction cost reports. Subsequent to our inquiries, District personnel completed and submitted the required reports to the FDOE on July 7, 2025, more than 3 months late. District personnel indicated that the late submittal was primarily because the person responsible for the submittal was absent and District procedures did not require independent verification to ensure that the submittal was timely made. While our examination of District records disclosed that the information supported the reported construction information, absent timely submitted construction cost reports, the FDOE's ability to effectively monitor and evaluate Statewide average construction costs per student station for each instructional level is limited.

¹² Section 1013.64, Florida Statutes.

¹³ FDOE memorandum, *2024 Report of Cost of Construction*, dated March 6, 2025.

¹⁴ Delray Full-Service Center, Grove Park Elementary School, and Melaleuca Elementary School.

Recommendation: The District should establish effective procedures to ensure that student station cost reports are timely completed and submitted to the FDOE for each new project completed during the calendar year. Such procedures should include independent verification that the cost reports are timely completed and submitted.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-061 except that Finding 1 was also reported in that report as Finding 1.

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. 2023-061.
- 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, 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, systems development and maintenance, network configuration management, 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 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, from the critical roles that allowed update access privileges to critical ERP system finance and HR applications for the 94 finance and 382 HR users with such privileges, we examined District records supporting the appropriateness of access privileges granted for 27 selected financial application users and 18 selected HR application users.
- 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, from the population of 1,947 employees who had access to sensitive personal student information, we examined the access privileges of 15 selected employees to evaluate the appropriateness and necessity of the access privileges based on each employee's assigned job duties.

- 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.
- From the population of expenditures totaling \$289.6 million during the period July 1, 2024, through April 18, 2025, from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$30.1 million, 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 District records supporting the \$22.7 million total workforce education program funds expenditures for the audit period 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 the 13 industry certifications, eligible for the audit period performance funding, and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 4,224 reported contact hours for 30 selected students from the population of 1,539,893 contact hours reported for 11,737 adult general education instructional students 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.
- 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 documentation supporting the District's 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.
- Evaluated severance pay provisions in the three employee contracts with these provisions to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- Examined District records for the period July 1, 2024, through June 16, 2025, for 20 employees and 10 contractor workers selected from the population of 29,195 employees and 9,703 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.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2024 cost of construction reports of District student station costs. We examined District records for the three construction projects completed during the 2024 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) expenditures totaling \$18.8 million during the period July 1, 2024, through April 28, 2025, examined documentation supporting 32 selected expenditures totaling \$345,097 to determine whether P-cards were administered in accordance with Board policies and District procedures. We expanded procedures to evaluate whether District records demonstrated secondary review and approval of District administrator P-card expenditures. Additionally, we determined whether the District timely canceled the P-cards for 30 of the 58 cardholders who separated from District employment.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- 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 Transportation Department records to determine whether the Department had adequate policies and procedures to document timely and appropriate follow-up of transportation-related complaints or concerns expressed to the Transportation Call Center.
- 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 written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



**THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL**

MICHAEL J. BURKE
SUPERINTENDENT

KAREN M. BRILL
BOARD CHAIR

OFFICE OF THE SUPERINTENDENT
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February 13, 2026

Sent Via e-mail: fiaudgen_audrpt_dsb@aud.state.fl.us

Sherrill F. Norman, CPA
Auditor General
111 W. Madison Street
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Ms. Norman,

Enclosed is our response to the preliminary and tentative audit findings and recommendations on your operational audit of the School District of Palm Beach County for the fiscal year ended June 30, 2025. The District appreciates the professionalism of your staff during the audit process. We view this audit as a valuable tool for improving our fiscal stewardship and operational efficiency. Pursuant to Section 11.45(4)(d), Florida Statute, the District is required to respond within 30 days of receipt. As required, our written statement of explanation is submitted electronically in source format with my digitized signature.

Sincerely,

Michael J. Burke
Superintendent

HF/NS/lp
Enclosure

Cc: Heather Frederick, CPA, Chief Financial Officer
Tim Kubrick, Chief of Human Resources
Sarah Mooney, Chief of Police
Joseph Sanches, Chief of Operations

The School District of Palm Beach County, Florida
An A-Rated School District
An Equal Opportunity Education Provider and Employer

Finding #1: District school safety procedures over required training for safe-school officer services continue to need improvement to ensure and demonstrate compliance with State law.

Our examination of the contracts and available documentation supporting the SRO, SSO, and SSG services disclosed that, although the contracts with the:

- Law enforcement agencies required the SROs and SSOs to complete the mental health crisis intervention training and provide proof of the training to the District, the District did not obtain the required proof. As part of our audit, in May 2025 we requested that the District obtain proof that 18 selected SROs and 6 selected SSOs had completed the required training; however, the District only provided proof that the required training was completed for 13 of the 24 safe-school officers.
- Security guard agencies required the SSGs to complete the required training program and be certified by the Sheriff's Office, the contracts did not require proof of training to be provided to the District. Although we requested, District records were not provided to verify that any of the 35 assigned SSGs had completed the required training program.

Recommendation #1: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include provisions in both law enforcement and security guard agency contracts requiring evidence that safe-school officers completed the applicable required training and the maintenance of records documenting verification that the training was completed.

Response #1:

Bullet 1: The District disagrees with this finding.

The District acknowledges the statutory requirement for safe-school officers to complete mental health crisis intervention training through a curriculum developed by a national organization with expertise in this area, in conformance with Florida Administrative Rule 6A-1.0018, F.A.C., and Section 1006.12, F.S. This mandate is met for all District Safe-School Officers (SSOs). Both the statute and FAC are silent on the number of hours required for this training or which entity is permitted and/or required to author the training. In order to meet the state requirements, the District elected to implement training developed by the Police Executive Research Forum (PERF) with a student-based focus on de-escalation which includes a three day initial training and annual refresher training sessions. The nationally recognized program, which all PBCSDPD officers have attended, is called Integrating Communications, Assessment, and Tactics (ICAT). In addition, the District added a 40 hour Crisis Intervention Training (CIT) curriculum to our already robust training profile.

Separately, municipal officers are not the primary safe-school officers on campus. Their role is supplemental and designed to support the District's assigned/designated SSOs. Municipal officers assist with law enforcement presence and support but do not carry the same level of responsibility as SSOs, nor do they participate in the threat management process or other statutory requirements assigned to District officers. The municipal and county officers contracted by the District are not serving in the capacity of an SSO. There is a designated PBCSDPD officer, on every District campus, who is fully trained and serves as the SSO.

The School District of Palm Beach County, Florida
An A-Rated School District
An Equal Opportunity Education Provider and Employer

Several years ago, the contracted officers were serving as the designated SSOs on some District campuses, therefore, the training requirement was embedded in the District's contracts with municipalities and the District established a reasonable process to ensure compliance. Although we currently have a PBCSDPD officer on every campus serving as the designated SSO, we continue to supplement our campus security with additional outside law enforcement coverage. The District continues to monitor records, reinforce expectations, and maintain communication with municipal partners, whose ongoing collaboration is essential to maintaining safe and secure schools.

The District differs with the finding which indicated proof of required mental health training was not provided for a portion of the 24 selected officers. Compliance records were provided for all officers with the exception of one supplemental municipal officer who separated employment with his respective agency and updated records were not available. To reiterate, the separated municipal officer was not working in the capacity of an SSO; he was a supplemental officer on a District campus.

Corrective Action Plan #1 Bullet 1: Demonstrate the primary SSO has all required statutory training.

Bullet 2: The District disagrees with this finding.

Training outlines provided for audit review demonstrated the required de-escalation training was included within the 144 hours of initial training for assigned school security guards. In addition, the School Safety Specialist verifies, prior to the start of the school year, each charter school had executed an agreement with a security vendor of the school's choice to provide school security guard coverage. As part of this process, contracts are reviewed to confirm required basic training minimums for school security guards are addressed in accordance with Florida Statutes. Verification of individual training completion for school security guards is performed by the employing security vendor in accordance with statutory requirements and [contractual obligations](#).

Corrective Action Plan #1 Bullet 2: In addition to already verifying the school security guards are properly vetted according to statute prior to placement, an additional layer of accountability has been added to security agreements with municipal agencies who provide primary coverage for District sponsored charter schools. This provision requires the employing agency to ensure the officer completes mental health crisis intervention training, as specified in section 1006.12, Florida Statutes, before assignment to a charter school campus.

Finding #2: Board policies and District procedures had not been established to require and ensure compliance with alleged misconduct records and reporting requirements.

Recommendation #2: Board policies and District procedures should be established to ensure and demonstrate compliance with all alleged misconduct records and reporting requirements. Specifically, such policies and procedures should require and ensure that:

- Affidavits of separation are completed and maintained in District personnel files for employment separations due to termination for cause or resignation in lieu of termination.
- Investigation results of alleged misconduct are promptly reported to the FDOE.
- A person responsible for providing information and responding to FDOE inquiries related to the disqualification list is designated.

Corrective Action Plan #2: As part of its Corrective Action Plan, the District has revised its Office of Professional Standards (OPS) Standard Operating Procedures to clearly establish and ensure compliance with record-retention and reporting requirements related to employee misconduct investigations.

The revised procedures require that:

Affidavits of Separation (Form DQ-6) are completed and retained in the employee's personnel file for all employment separations resulting from termination for cause or resignation in lieu of termination involving sexual misconduct, in accordance with Florida Statutes and SBE rules;

Investigation results involving alleged sexual misconduct affecting the health, safety, or welfare of a student are reported to the Florida Department of Education (FDOE) in a timely manner, consistent with applicable statutory and regulatory requirements; and

A designated OPS role is responsible for submitting required documentation and responding to FDOE inquiries related to the Educator Disqualification List.

In addition, the District is in the process of updating Board policy to expressly reflect the requirement that the District adhere to all applicable Florida Statutes and State Board of Education rules governing employee misconduct investigations, reporting, record retention, and disqualification list compliance. The updated policy will reinforce the District's responsibility to ensure compliance and align Board governance with operational practices.

Based on the nature of certain allegations and investigation outcomes, some matters identified did not meet the statutory or rule-based thresholds requiring reporting to the Educator Disqualification List. However, the District acknowledges that clearer documentation, consistency, and formal designation of reporting responsibility were necessary to ensure that required reports are properly identified, completed, and retained.

The District believes the combination of revised OPS procedures and the forthcoming Board policy update will ensure full compliance and mitigate the risk of future reporting or documentation deficiencies. The District will continue to monitor implementation and take corrective action as needed.

Finding #3: District controls over purchasing card expenditure approvals and cancellations could be enhanced.

Recommendation #3: The Board should revise the Manual to require and ensure that second-level review and approval is documented for each P-card purchase, including purchases by District principals and directors. Additionally, District procedures should be enhanced to demonstrate adherence to established procedures requiring prompt notifications of cardholder employment separations to the Purchasing Department and prompt P-card cancellations for cardholders who separate from District employment.

Response #3: The District emphasizes that the audit identified no instances of noncompliance or inappropriate spending.

Regarding the recommendation for documented second-level review: Staff is currently developing a systematic workflow to document second-level approvals for all transactions made by directors and principals, complementing the controls already in place.

Regarding P-card cancellations: The District will strengthen internal procedures to ensure the Purchasing Department is notified timely upon an employee's separation to facilitate prompt card cancellation.

Finding #4: District personnel did not timely complete and submit the required 2024 calendar year construction cost reports to the Florida Department of Education.

Recommendation #4: The District should establish effective procedures to ensure that student station cost reports are timely completed and submitted to the FDOE for each new project completed during the calendar year. Such procedures should include independent verification that the cost reports are timely completed and submitted.

Response #4: The District acknowledges that the 2024 Student Station Cost Report was not submitted by the required deadline. We have updated our internal calendars and assigned independent verification duties to ensure that all future cost reports are completed and submitted to the FDOE in a timely manner.