Report No. 2027-014

August 2026

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

WALTON COUNTY DISTRICT SCHOOL BOARD

Sherrill F. Norman, CPA

Auditor General

Board Members and Superintendent

During the audit period July 2025 through February 2026, A. Russell Hughes served as Superintendent of the Walton County Schools and the following individuals served as School Board Members:

	District No.
Tammy Smith	1
Kim Kirby	2
William (Bill) Eddins Jr.	3
Jeri Michie, Vice Chair	4
Jason Catalano, Chair	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 Christy L. Johnson, CPA, and the audit was supervised by Kenneth C. Danley, 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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WALTON COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Walton County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-027. Our operational audit disclosed the following:

Finding 1: District school safety procedures need improvement to ensure that all school resource officers have completed required mental health crisis intervention training. A similar finding was noted in our report No. 2024-027.

Finding 2: District records did not demonstrate that the required background searches or screenings were conducted for two volunteer coaches.

Finding 3: District controls over required ethical conduct training could be improved.

Finding 4: Contrary to State law and State Board of Education rules, the District did not complete the required affidavits of separation for three individuals to disclose in detail the facts and reasons for their employment separations.

Finding 5: District bank account reconciliations did not always identify the basis for reconciling differences, increasing the risk of undetected errors or fraud and reducing the reliability of information in the general ledger.

Finding 6: District controls over tangible personal property inventories continue to need improvement.

BACKGROUND

The Walton 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 Walton County. The governing body of the District is the Walton 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 2025-26 fiscal year, the District operated 19 elementary, middle, high, and specialized schools; sponsored 2 charter schools; and reported 12,164 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officers

State law[1] requires that the Board and the Superintendent 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

[1] Section 1006.12, Florida Statutes.

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

During the period July 2025 through March 2026, the Walton County Sheriff's Office provided 34 SROs at 17 District schools and 2 charter schools. The contract between the Board and the Sheriff's Office required the Sheriff's Office to provide the required mental health crisis intervention training to each SRO and to provide evidence to the District upon request that the training was completed. However, the District relied upon the Sheriff's Office to ensure training was completed and, therefore, had not assigned anyone the responsibility for documenting verification that the training was completed.

Upon our request in March 2026, the District provided evidence that 31 of the 34 SROs had timely completed the required training; however, 2 of the remaining SROs completed the training 148 and 120 days, respectively, after they started SRO services and another SRO had not completed the training. Absent effective monitoring procedures documenting verification that the required training is completed before SRO services are provided, 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. 2024-027.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include assigning someone responsibility for documenting verification that SROs have completed required mental health crisis intervention training and ensuring that the verification is documented.

Finding 2: School Volunteers

State law[2] requires that, before making any decision to appoint a person to work as a volunteer where children regularly congregate, the individual's name or other identifying information be checked against the sexual predator and sexual offender registration information through the Dru Sjodin National Sexual Offender Public Web site (NSOPW), maintained by the United States Department of Justice. If that site is unavailable, a search of the Florida Department of Law Enforcement (FDLE) registry must be conducted. State law also provides that this requirement does not apply to positions for which a level 2 background screening[3] is performed.

According to Board policies,[4] volunteers who work with students in an unsupervised setting, such as certain volunteer coaches and mentors, are required to have a level 2 background screening conducted by the District Safety and Security Department. Volunteers who pass this screening are issued a District volunteer badge, granting them direct access to students in unsupervised settings. District procedures further require that all potential volunteers submit an online application and receive approval from District personnel before providing any services.

As part of our audit, the District provided a list of 538 individuals who volunteered to provide school services during the period August 2025 through March 2026. We selected 14 individuals from that list,

[2] Section 943.04351, Florida Statutes.

[3] A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation.

[4] Board Policy 3.80, *School Volunteers*.

as well as 5 volunteer coaches listed on District school Web sites but excluded from the volunteer list, and requested District records supporting the required NSOPW or FDLE searches or level 2 background screenings. While searches or screenings had been properly performed for 17 of the 19 volunteers, District records did not evidence that the required searches or screenings were conducted for 2 volunteer coaches omitted from the volunteer list. In response to our inquiries, District personnel indicated that the searches or screenings were not performed because school personnel overlooked the online applications for the 2 volunteer coaches.

Without effective controls to ensure that the required searches of volunteer names or level 2 screenings are timely performed and evaluated, there is an increased risk that volunteers with unsuitable backgrounds may have direct contact with students.

Recommendation: The District should strengthen procedures to ensure and document that, before individuals serve as school volunteers, their names are properly searched or a level 2 background screening is completed, and that the results support their eligibility for direct contact with students.

Finding 3: Ethical Conduct Training

State law[5] requires the Board to adopt policies establishing standards of ethical conduct for educational support employees, instructional personnel, administrative personnel, and school officers, as defined in State law.[6] These policies must require the individuals to complete training on the standards and establish the duty and procedures for reporting alleged misconduct by other individuals which affects the health, safety, or welfare of a student.

The Board adopted professional ethics policies[7] that require administrative personnel, instructional personnel, and school officers to complete ethics training; however, the District did not assign anyone responsibility for monitoring and documenting verification that the training was completed. Board policies also encourage, but do not require, ethics training for all other employees, including education support personnel.

According to District records, the District employed 2,057 individuals[8] during the period July 2025 through February 2026. As part of our audit, we requested District records supporting the required training for 40 selected employees[9] and found that District records did not demonstrate that 2 educational support personnel, 1 instructor, and 1 administrator had received the training.

Without policies requiring ethical conduct training for all employees and effective controls documenting verification that the training is completed, the District cannot demonstrate compliance with State law and District personnel may be unaware of District ethical conduct standards and their responsibility to report alleged misconduct or abuse affecting the health, safety, or welfare of a student.

[5] Section 1001.42(6), Florida Statutes.

[6] Section 1012.01, Florida Statutes.

[7] Board Policy 6.25, *Professional Ethics*.

[8] Includes school officers, five Board members, and the Superintendent.

[9] The 40 selected employees included 22 educational support personnel, 16 instructional personnel, and 2 administrative personnel.

Recommendation: Board policies should be revised to require and ensure that all employees receive ethical conduct training and that the policies clearly establish the duty and procedures for reporting alleged misconduct affecting the health, safety, or welfare of a student. In addition, the District should assign responsibility for monitoring and documenting verification that the required training is completed and ensure records demonstrate that each employee completed the training.

Finding 4: Affidavits of Separation

Pursuant to State law,[10] the Board adopted policies[11] that require the investigation of all reports of alleged misconduct by educational support employees, instructional personnel, and administrative personnel when the misconduct affects the health, safety, or welfare of a student, regardless of whether the person resigned or is terminated before the investigation is concluded. State law[12] and State Board of Education (SBE) rules[13] require that school district personnel files be maintained and that, for cases of separation due to termination for cause or resignation in lieu of termination, an affidavit of separation be completed on the FDOE-adopted form. This affidavit must set forth in detail the facts and reasons for the separation and expressly disclose when separation is due to sexual misconduct with a student. However, Board policies did not require the District to prepare and maintain affidavits of separation for employees who are terminated for cause or resign in lieu of termination.

As part of our audit, we requested affidavits of separation for the three former employees who, during the period July 2025 through March 2026, were terminated for cause or resigned in lieu of termination. District personnel indicated that affidavits of separation were not completed for the three former employees because District personnel were not aware of the SBE rule requirements and utilized a different form to document employee resignations and terminations. However, the District form did not demonstrate compliance with established requirements, nor did it set forth in detail the facts and reasons for separation or expressly disclose when the separation was due to sexual misconduct with a student. Subsequent to our inquiries, in April 2026 District personnel completed the required affidavits for the three individuals, identifying two employment separations for alleged sexual misconduct with a student and one for alleged arson.

Absent compliance with State law and SBE-required procedures, educational entities may lack necessary information to properly evaluate applicants and may inadvertently employ individuals with unsuitable backgrounds, placing student safety at risk.

Recommendation: To ensure compliance with State law and SBE rules, Board policies should be revised to require, and District procedures should be implemented to ensure, that affidavits of separation are completed and maintained for all employment separations due to termination for cause or resignation in lieu of termination.

[10] Section 1001.42(7)(b)3., Florida Statutes.

[11] Board Policy 6.27, *Report of Misconduct.*

[12] Section 1012.31, Florida Statutes.

[13] SBE Rule 6A-10.084, Florida Administrative Code, *Disqualification List*.

Finding 5: Bank Account Reconciliations

State law[14] requires each school district to establish and maintain internal controls designed to detect fraud, ensure reliability of financial records and reports, and safeguard assets. Effective internal controls require that bank account balances be regularly reconciled to general ledger account balances to ensure timely detection and correction of unrecorded and improperly recorded cash transactions or other errors, and to provide reasonable assurance that cash assets agree with recorded amounts.

For the period July 2025 through February 2026, the District maintained six bank accounts, including a general operating account, three expense clearing accounts, a school food services account, and a special investment account. As of February 2026, the six bank accounts had a total cash balance of $9 million, including balances of $6.2 million for the general operating and three expense clearing accounts and $2.8 million for the other two accounts. According to District personnel, the Chief Financial Officer prepared a combined monthly reconciliation for the general operating and three expense clearing accounts, the Finance Specialist prepared reconciliations for the school food services and special investment accounts, and the Finance Coordinator, independent of the reconciliation process, verified the accuracy of all reconciliations.

As part of our audit, we requested supporting documentation for the eight monthly combined bank reconciliations of the general operating and three expense clearing accounts for the period July 2025 through February 2026. However, as of the conclusion of our audit fieldwork in June 2026, District records had not been provided to identify the basis for certain reconciling differences in each of the eight reconciliations. These differences included instances in which general ledger balances exceeded bank balances by $36,105 in August 2025 to $211,730 in February 2026, with an average difference of $98,095.

In response to our inquiries, District personnel indicated that the differences may relate to payroll entries that were not simultaneously expended in the District general ledger and, as of June 2026, efforts to identify and correct the differences were ongoing. Absent timely detection and correction of unrecorded and improperly recorded cash transactions or other errors, there is an increased risk that cash transaction errors or fraud may not be timely identified and corrected or resolved. Additionally, unresolved reconciling differences reduce the reliability of financial information recorded in the general ledger.

Recommendation: The District should continue efforts to resolve the differences between bank account balances and general ledger balances and record correcting entries, as necessary, to ensure that general ledger cash accounts are accurate and properly reported.

Finding 6: Tangible Personal Property Inventory

State law,[15] Florida Department of Financial Services (DFS) rules,[16] and Board policies[17] require the District to maintain adequate records of tangible personal property (TPP), including furniture, fixtures,

[14] Section 1010.01(5), Florida Statutes.

[15] Chapter 274, Florida Statutes.

[16] DFS Rules Chapter 69I-73, Florida Administrative Code.

[17] Board Policy 7.77, *Inventories and Property Records*.

and equipment, and motor vehicles. Those provisions also require that a complete physical inventory be conducted annually, the inventory results be compared to the property records, and any differences be researched and resolved. All TPP items located during the inventory must be included in the property records, which must identify the inventory date and individual attesting to the items' existence. Items not located must be promptly reported to the property custodian so that a thorough investigation can be conducted. If an investigation determines that an item was stolen, the District must file a report with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

During May 2025 and June 2025, District personnel performed physical inventories at the 25 District cost centers[18] and as of June 30, 2025, the District reported TPP items with recorded values totaling $47.4 million. As part of our audit, we examined District records supporting the physical inventories conducted at 3 cost centers that reported 4,327 TPP items with recorded values totaling $5.1 million. We found that District records did not document that 745 items, with recorded values totaling $801,959, were located or that a thorough investigation had been conducted to locate unaccounted-for items.

In response to our inquiries, District personnel indicated that some inventories were completed several weeks after the inventory count sheets were prepared and that some of the items, such as computers being prepared for the next school year, were likely at other locations. However, although we requested, District records were not provided to demonstrate that any of the 745 items were subsequently located or that any investigation was performed to locate the items.

Absent effective annual physical inventory procedures, the District cannot demonstrate compliance with State law, DFS 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, or properly reflected in District property and accounting records. A similar finding was noted in our report No. 2024-027.

Recommendation: The District should enhance procedures to ensure proper accountability of District TPP. These procedures should include a thorough, documented investigation of TPP not located during the physical inventory and prompt reporting to the appropriate law enforcement agency of items determined to be stolen.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-027, except that Findings 1 and 6, respectively, were also noted in that report as Findings 1 and 4.

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.

[18] The 25 cost centers included 18 schools and 7 administrative cost centers.

We conducted this operational audit from February 2026 through June 2026 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. 2024-027.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

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

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

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the period July 2025 through February 2026, 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, authentication, and system backups.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. For the 11 employees with either systemwide access or access to critical functions, we examined selected user access privileges to District finance and human resources 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.
- 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 established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated the adequacy of District procedures related to security incident response and reporting.
- Examined District records and inquired of District personnel related to public records requests received during the period July 2025 through April 2026 to determine whether the District had established effective controls and related records to demonstrate compliance with Sections 286.011, 119.01, and 119.07, Florida Statutes.
- Examined District records and inquired of District personnel 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.
- Evaluated the adequacy of Board policies and the reasonableness of District procedures for effectively monitoring and using General Fund unrestricted fund balance.
- 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 bank account reconciliations and supporting documentation for selected District bank accounts during the audit period to determine whether differences between bank account balances and District general ledger account balances were properly identified and resolved.
- Evaluated District procedures for allocating interest earnings and examined related records to determine whether the District complied with Section 1011.09(1), Florida Statutes, that requires the District to credit interest earnings to the specific budgeted fund that produced the earnings.
- Examined documentation supporting the District's annual tangible personal property physical inventory to determine whether the inventory results were reconciled to the property records,

appropriate follow-up and investigation was made for any missing items, and law enforcement was timely notified for any items that could not be located and considered stolen.

- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained the 2025 cost of construction report of District student station costs submitted to the FDOE. For the construction project completed during the 2025 calendar year, we examined District records 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 adopted appropriate school safety policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with selected provisions of Sections 1006.07 and 1006.12, Florida Statutes.
- 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 the District's charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of 202 industry certifications eligible for 2025-26 fiscal year performance funding, examined 26 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 7,565 instructional hours reported for 34 adult general education students during the Fall 2025 Semester, examined District records supporting 1,716 reported instructional hours for 11 selected students to determine whether the District reported the instructional hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- From the population of $1.4 million total expenditures from workforce education program funds for the audit period, selected expenditures totaling $1 million and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Evaluated Board policies and District procedures for payments of accumulated annual and sick leave (terminal leave pay) to determine compliance with State law and Board policies. From the population of 17 former employees paid $164,734 for terminal leave during the audit period, we examined District records for 8 selected former employees paid terminal leave pay totaling $155,253 to determine whether the terminal leave pay was calculated in compliance with Sections 1012.61 and 1012.65, Florida Statutes, and Board policies.
- From the population of 2,140 District and charter school employees and board members for the audit period, examined District records for 27 selected employees and 3 selected board members to determine whether the individuals were subjected to required fingerprinting and background screenings.
- Examined Board policies, District procedures, and related records supporting 19 selected 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; searched the names in the Florida Department of Law Enforcement registry information for sexual predators and sexual offenders; or determined that the individuals obtained a level 2 background screening.
- 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 Sections 1001.42(6) and (7)(b)3., and 1012.31, Florida Statutes.

- From the population of purchasing card (P-card) expenditures totaling $4.2 million during the period July 2025 through December 2025, examined documentation supporting 30 selected expenditures totaling $446,683 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District promptly canceled the P-cards for the three cardholders who separated from District employment during the period July 2025 through January 2026.
- Determined whether the 2025 calendar year P-card rebate totaling $70,285 was allocated to the appropriate District funds.
- 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 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. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, evaluated District efforts to timely resolve any previous deficiencies identified during inspections, and assessed whether the work order system appropriately tracked maintenance jobs.
- Evaluated District procedures for determining Maintenance Department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- 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.

Sherrill F. Norman, CPA
Auditor General

A. Russell Hughes
Superintendent of Schools

WALTON COUNTY
SCHOOL DISTRICT

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August 14, 2026

Management Response

The Walton County School District acknowledges the receipt of the Operational Audit Findings for the audit period ending February 28, 2026. The responses to the preliminary and tentative findings are as follows:

Finding # 1: School Safety- School Resource Officers
The District will ensure that School Resource Officers obtain the required trainings and evaluations as required by law. These requirements will be included in the yearly contract with the Walton County Sheriff's Office and documentation demonstrating compliance will be maintained by the Walton County School District Safety Department.

Finding # 2: School Volunteers
The District acknowledges the importance of safety and will strengthen procedures to ensure that all volunteers obtain a Level 2 background screening and those results be evaluated to ensure eligibility prior to having direct contact with students.

Finding # 3: Ethical Conduct Training
Procedures have been established to require all employees to receive annual ethics training to ensure that any misconduct is reported to the Human Resources Department. They will be responsible for monitoring, documenting and maintaining adequate records for compliance.

Finding # 4: Affidavit of Separation
The District has implemented procedures to ensure that affidavits of separation are completed and maintained per State law and SBE rules.

Finding #5: Bank Account Reconciliations
The Finance Department will continue researching discrepancies in the district bank account balances and the general ledger and record entries as needed.

Finding #6: Tangible Personal Property Inventory
Procedures have been enhanced to ensure that physical inventories are performed thoroughly and adequately. Finance staff will follow up with property custodians on items not located or properly accounted for. Training will also be provided during the 26/27 Fiscal Year to educate staff on adequate handling and reporting of tangible personal property inventory.

Sincerely:

A. Russell Hughes

A. Russell Hughes
Superintendent of Schools

"Preparing the Whole Child for a Life of Success"