STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-016
August 2026

# MARTIN COUNTY
# DISTRICT SCHOOL BOARD

Sherrill F. Norman, CPA
Auditor General

## Board Members and Superintendent

During the 2025-26 fiscal year, Michael Maine served as Superintendent of the Martin County Schools and the following individuals served as School Board Members:

| | District No. |
|---|---|
| Christia Li Roberts | 1 |
| Marsha Powers, Chair from 11-18-25, Vice Chair through 11-17-25 | 2 |
| Jennifer Russell | 3 |
| Amy Pritchett, Chair through 11-17-25 | 4 |
| Dr. Brian Moriarty, Vice Chair from 11-18-25 | 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 Bevohn Dougall, CPA, and the audit was supervised by Clare Waters, CPA.

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

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# MARTIN COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

This operational audit of the Martin County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-014. Our operational audit disclosed the following:

**Finding 1:** Contrary to State Board of Education (SBE) rules, the District did not timely report to the Florida Department of Education an employee convicted of an offense that disqualified the person from District employment. A similar finding was noted in our report No. 2024-014.

**Finding 2:** Contrary to SBE rules, the District did not complete the required affidavits detailing the separation facts and reasons for the 36 employees who separated from District employment during the period August 2023 through April 2026.

**Finding 3:** Required background screenings were not timely obtained for seven District employees who had direct contact with students.

**Finding 4:** District records did not evidence that 640 (25 percent) of the 2,614 District employees received the required ethical conduct training pursuant to State law and Board policies.

**Finding 5:** The District did not conduct a complete physical inventory of tangible personal property during the 2024-25 and 2025-26 fiscal years.

**Finding 6:** The District did not comply with SBE rules by providing resiliency education for 4,434 (70 percent) of the 6,316 students in grades 6 through 12 at three high schools and a middle school.

## BACKGROUND

The Martin 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 Martin County. The governing body of the District is the Martin County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2025-26 fiscal year, the District operated 22 elementary, middle, high, and specialized schools; sponsored 2 charter schools; and reported 18,302 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

### Finding 1: Alleged Misconduct Investigation Records and Reporting

State law[1] authorizes the Board to adopt policies that establish procedures for reporting alleged misconduct by other educational support employees, instructional or administrative personnel, and

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

school officers which affects the health, safety, or welfare of a student, including misconduct that involves engaging in or soliciting sexual, romantic, or lewd conduct with a student. According to State law,[2] the Florida Department of Education (FDOE) is to maintain a disqualification list that includes, among other things, the identity of each person who is ineligible for employment pursuant to State law. State Board of Education (SBE) rules[3] provide that the disqualification list serves as an employment screening resource for school districts, charter schools, and private scholarship schools and sets forth the criteria for placement on and removal from the list through the online reporting tool. SBE rules also establish the responsibilities of school districts for reporting persons for inclusion on this list. For example, the District is to:

- Issue a final order for a person to be included on the disqualification list. The final order must include, for example, a determination that the person is ineligible for employment with the District based upon a finding, supported by clear and convincing evidence or material, that the person committed either sexual misconduct with a student, or had been convicted of one of the crimes listed in State law.[4] The final order must also disclose the sexual misconduct or crime occurred on or after June 1, 2022, while the person was employed by the District in a covered position.
- Report a person for inclusion on the disqualification list within 48 hours of the final order date using the FDOE online reporting tool.

Although Board policies had not been established for reporting employees on the disqualification list, District personnel indicated that the Director of Professional Standards and Employee Relations was responsible for issuing final orders and reporting persons for inclusion on the disqualification list.

During our examination of records for the period December 2023 through April 2026, we determined that a District employee in February 2024 was charged with possession of child pornography,[5] a crime listed in State law, and the District terminated the individual's employment. In September 2024, the individual was convicted of that charge; however, contrary to SBE rules, the District did not issue a final order when the person was convicted and did not report the individual on the disqualification list.

In response to our inquiry, District personnel indicated that the noncompliance and untimely reporting were due to a misunderstanding of the statutory requirements and that District personnel intend to complete a final order and report the individual for inclusion on the list. Absent effective controls for issuing final orders and timely reporting persons for inclusion on the disqualification list, there is an increased risk for noncompliance with State law and SBE-required procedures. In addition, school districts, charter schools, and private scholarship schools may lack the screening tools needed to properly evaluate applicants, increasing the risk of hiring persons with unsuitable backgrounds and jeopardizing student safety. A similar finding was noted in our report No. 2024-014.

**Recommendation: Board policies and District procedures should be established to ensure compliance with State law and SBE rules regarding alleged misconduct investigation records and reporting requirements. Specifically, such policies and procedures should require and ensure that staff are trained to understand the statutory reporting requirements and timely issue final**

[2] Section 1001.10(4)(b) and (d), Florida Statutes.

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

[4] Section 1012.315, Florida Statutes.

[5] Sections 1012.315(1)(e)1., 435.04(2)(tt), and 827.071(5), Florida Statutes.

**orders and report applicable individuals for inclusion on the disqualification list, using the FDOE online reporting tool.**

## Finding 2: Affidavit of Separation

Pursuant to State law,[6] the Board adopted policies[7] 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, and welfare of a student. These requirements apply even if the employee resigns or is terminated before the investigation is completed.

State law[8], SBE rules,[9] and Board policies[10] require the District to maintain personnel files and, in cases involving separation due to termination for cause or resignation in lieu of termination, to include an affidavit of separation using the FDOE-adopted form that details the facts and reasons for the separation. The affidavit must clearly indicate when separation involves sexual misconduct with a student.

As part of our audit, we requested affidavits of separation for the 36 individuals who, during August 2023 through April 2026, were terminated for cause or resigned in lieu of termination. However, according to District personnel, they were not aware of the requirement and the affidavits were not completed.

Absent adherence to State law, SBE procedures, and Board policies, District records lack essential information needed by educational institutions to properly screen job applicants, increasing risks to student safety.

**Recommendation: The District should establish effective procedures to ensure compliance with State law, SBE rules, and Board policies by completing and maintaining affidavits of separation for all separations involving termination for cause or resignation in lieu of termination.**

## Finding 3: Background Screenings

State law[11] requires that individuals who serve in an instructional or noninstructional capacity and have direct contact with students undergo a level 2 background screening[12] at least once every 5 years. Board policies[13] require all employees to undergo the background screening upon employment and every 5 years thereafter. In addition, pursuant to State law,[14] the background screening process is transitioning to the Agency for Healthcare Administration Care Provider Background Screening Clearinghouse (Clearinghouse). According to District personnel, the Safety and Security Department is responsible for monitoring background screenings to ensure the screenings are timely requested and obtained.

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

[7] Board Policy 8141, *Mandatory Reporting of Misconduct.*

[8] Section 1012.31, Florida Statutes.

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

[10] Board Policies 1590, 3590, and 4590, *Personnel File.*

[11] Section 1012,32(2), 1012.465, and 1012.56(11), Florida Statutes.

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

[13] Board Policies *1121.01, 3121.01, and 4121.01, Background Screening and Employment History Checks;* and Board Policies 1121, 3121, and 4121, *Conditions for Employment and Re-Employment of Administrators, Instructional Staff, and Educational Support Staff.*

[14] Section 435.12, Florida Statutes.

As part of our audit, we requested District records supporting background screenings for 30 of the District's 2,614 employees and found that 7 employees, with direct contact with students, had not been screened in the past 5 years. Subsequent to our inquiry in April 2026, background screenings were completed for the 7 employees and no unsuitable backgrounds were noted; however, the screenings were 8 to 16 months or an average of 10 months after the required 5-year period had elapsed.

In response to our inquiry, District personnel indicated that certain screenings were inadvertently late while the screening process was transitioning to the Clearinghouse. Without effective controls to ensure that required background screening are obtained timely, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

**Recommendation: District procedures should be enhanced to ensure that the required background screenings are performed for employees at least once every 5 years. Such procedures should include effective monitoring to promptly identify the employees who should be screened, communicate with those employees to request and obtain the screenings, and consider and make appropriate personnel actions based on the screening results.**

## Finding 4: Ethical Conduct Training

State law[15] 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.[16] Such 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 standards of ethical conduct[17] that require administrative personnel, instructional personnel, and school officers, to complete training on the standards; however, the District did not assign anyone responsibility for monitoring and documenting verification that the training was completed. According to District records, the District *Employee Handbook* (*Handbook*) provides training on general ethical conduct required by Board policies. Via e-mail in August 2025, the District instructed all staff to review the *Handbook* and to acknowledge their review in the District's information technology system by September 2025. However, as of April 2026, 640 (25 percent) of the 2,614 employees had not acknowledged their review or received other ethical conduct training. In response to our inquiry, District personnel indicated that they believed the required training was completed when the District sent the e-mail in August; however, no one was assigned responsibility for monitoring the employee acknowledgment.

Without effective procedures to require ethical conduct training 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.

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

[16] Section 1012.01, Florida Statutes.

[17] Board Polices 1210, 3210, and 4210, *Standards of Ethical Conduct*.

**Recommendation: 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 5: Tangible Personal Property Inventories

State law,[18] Florida Department of Financial Services (DFS) rules,[19] and Board policies[20] require the District to maintain adequate records of tangible personal property (TPP), such as furniture, fixtures, and equipment and motor vehicles. Those provisions also require the District to conduct a complete physical inventory each year, compare the results of the physical inventory to the property records, and research and resolve any discrepancies. All TPP items located during the inventory must be included in the property records, which must identify the inventory date and the individual attesting to the items' existence. Any item not located must be promptly reported to the property custodian so that a thorough investigation can be conducted. If the 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.

At June 30, 2025, the District reported TPP items with recorded values totaling $57.4 million. Although we requested, District records were not provided to demonstrate that a TPP physical inventory was conducted during the 2024-25 or 2025-26 fiscal year. District personnel indicated that the TPP inventory was not completed for the 2024-25 fiscal year because the position responsible for the inventory was vacant. While the District reassigned the inventory responsibility in November 2025 to the District warehouse supervisor, a physical TPP inventory had still not been completed as of June 2026.

Without effective annual physical inventory procedures, the District cannot demonstrate compliance with State law, DFS rules, and Board policies; accountability over TPP is diminished; and the risk increases that loss or theft of District property may not be detected, reported, or properly reflected in the property and accounting records.

**Recommendation: The District should strengthen procedures to ensure proper accountability for TPP. These procedures should include full compliance with TPP requirements, including performing a documented annual physical inventory and thoroughly investigating and resolving any TPP items that cannot be located.**

## Finding 6: Resiliency Education

Pursuant to State law,[21] the District received a mental health assistance allocation totaling $1.2 million for the 2025-26 fiscal year to implement a school-based mental assistance program. SBE rules[22] require the District to annually provide a minimum of 5 hours of data-driven instruction to students in grades 6 through 12 related to civic, character, and life skills education through resiliency education to, for example, promote resiliency to empower youth to persevere and reverse the harmful stigma of mental

[18] Chapter 274, Florida Statutes.

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

[20] Board Policy 7450, *Property Inventory*.

[21] Section 1011.62(13), Florida Statutes.

[22] SBE Rule 6A-1.094124(4), Florida Administrative Code.

health by reframing the approach from mental health education to resiliency education, prevent suicide, and prevent the abuse of and addiction to alcohol, nicotine, and drugs. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.[23]

During the 2025-26 school year, the District used an instructional software program to deliver and track completion of resiliency education by students in grades 6 through 12. As part of our audit, we requested District records supporting completion of the resiliency education and found that 96 percent of the required students at three middle schools completed the instruction; however, 4,434 (70 percent) of the 6,316 required students at three high schools and a middle school did not complete the instruction. Moreover, District records did not demonstrate follow-up with school personnel to verify that the resiliency education was completed.

In response to our inquiries, District personnel indicated that software difficulties at certain locations prevented students from completing the lessons. Without completing the required education, the District did not comply with SBE rules and students may miss critical educational opportunities designed to build confidence and support mental health.

**Recommendation: The District should implement effective procedures to ensure that all students in grades 6 through 12 complete the required resiliency education. Such procedures should include documented follow-up with school personnel to verify that the students completed the required education.**

## *PRIOR AUDIT FOLLOW-UP*

The District had taken corrective actions for findings included in our report No. 2024-014, except that Finding 1 was also noted in that report as Finding 2.

## *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 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

[23] Section 1008.32(4), Florida Statutes.

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. 2024-014.
- 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 2025-26 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.

- Evaluated District procedures for maintaining and reviewing employee access to information technology (IT) data and resources. We examined selected user access privileges to District enterprise resource planning system finance and human resources applications for the 36 users 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.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined selected user access privileges for the three employees with critical finance access who separated from District employment during the period July 2025 through March 2026 to determine whether the access privileges were promptly deactivated.
- Examined District records and inquired of District personnel to determine whether District controls over public records requests were effective during the period July 2025 through April 2026 and District records demonstrated compliance with Chapter 119, 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.
- From the population of expenditures totaling $27.4 million and transfers totaling $23.5 million during the period July 2025 through February 2026 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted funds, examined documentation supporting selected expenditures and transfers totaling $6.7 million and $0.3 million, 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.
- Analyzed the workforce education program funds expenditures totaling $967,476 for the period July 1, 2025, through April 10, 2026, 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 5,302 reported instructional hours for 30 selected students from the population of 44,875 instructional hours reported for 309 adult general education students during the Fall 2025 Semester to determine whether the District reported the instructional hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over the collection of District extended daycare fees.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- From the population of capital outlay expenditures totaling $3.2 million for tangible personal property (TPP) items during the period July 2025 through February 2026, selected 30 items and examined District records to determine whether the District had appropriately marked the items.
- Examined Board minutes identifying surplus property deletions and disposals during the audit period, interviewed District personnel, and reviewed District records to evaluate District surplus property controls.
- Examined documentation supporting the District's annual TPP physical inventory process to determine whether a complete inventory was conducted, 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 tracking attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- 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 24 former employees paid $210,190 for terminal leave, we examined District records for 15 selected former employees paid terminal leave pay totaling $206,332 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 compensation payments totaling $85.5 million to 2,893 employees during the period July 2025 through February 2026, examined District records supporting compensation payments totaling $67,469 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.
- Examined District records for the period July 2025 through March 2026 for 30 employees and 30 contractor workers selected from the population of 2,614 employees and 65 contractor workers to assess whether individuals who had direct contact with students were subjected to fingerprinting and background screening requirements.
- 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 personnel subject to the disqualification list to the FDOE 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 2025 cost of construction reports of District student station costs. 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 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 $6.2 million during the period July 2025 through January 2026, examined documentation supporting 30 selected expenditures totaling $301,341 to determine whether P-cards were administered in accordance with Board policies and District procedures.
- 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 Board policies. Specifically, from the population of non-compensation expenditures totaling $111.2 million for the period July 2025 through February 2026, we examined documentation supporting 30 selected payments for general expenditures totaling $4.7 million.

- 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.

Sherrill F. Norman, CPA
Auditor General

**THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA**
1939 SE Federal Highway • Stuart, Florida 34994 • Telephone (772) 219-1200

**MEMORANDUM**

**Written Responses to the Preliminary and Tentative Report**

August 14, 2026

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

Dear Ms. Norman:

Please find below the Martin County District School Board (the District) response to the preliminary and tentative audit findings and recommendations that were provided to the District on July 28, 2026, regarding the State of Florida Auditor General's Operational Audit of the Martin County School Board.

**Finding 1: Alleged Misconduct Investigations Records and Reporting**
The District concurs with the auditor's recommendation that Board policies and District procedures be established to ensure compliance with State law and State Board of Education (SBE) rules regarding alleged misconduct investigation records and reporting requirements. Such policies and procedures will be developed and will require and ensure that staff are trained to understand the statutory reporting requirements and timely issue final orders and report applicable individuals for inclusion on the disqualification list, using the Florida Department of Education (FDOE) online reporting tool.

**Finding 2: Affidavit of Separation**
The District concurs with the auditor's recommendation to establish effective procedures to ensure compliance with State law, SBE rules, and Board policies by completing and maintaining affidavits of separation for all separations involving termination for cause or resignation in lieu of termination. The District will maintain personnel files and, in cases involving separation due to termination for cause or resignation in lieu of termination, will include an affidavit of separation using the FDOE-adopted form that details the facts and reasons for the separation. The affidavit will clearly indicate when separation involves sexual misconduct with a student.

**Finding 3: Background Screenings**
The District concurs with the auditor's recommendation to enhance District procedures to ensure that the required background screenings are performed for employees at least once every 5 years. The District will ensure that such procedures include effective monitoring to promptly identify the employees who should be screened, communicate with those employees to request and obtain the screenings, and consider and make appropriate personnel actions based on the screening results.

**Finding 4: Ethical Conduct Training**

The District concurs with the auditor's recommendation and will assign responsibility for monitoring and documenting verification that the required training is completed, and ensure records demonstrate that each employee completes the training as required.

**Finding 5: Tangible Personal Property Inventories**

The District concurs with the auditor's recommendation to strengthen procedures to ensure proper accountability for TPP. District procedures will be examined and updated to ensure they include full compliance with TPP requirements, including performing a documented annual physical inventory and thoroughly investigating and resolving any TPP items that cannot be located.

**Finding 6: Resiliency Education**

The District concurs with the auditor's recommendation to implement effective procedures to ensure that all students in grades six (6) through twelve (12) complete the required resiliency education. Such procedures will include documented follow-up with school personnel to verify that the students completed the required education.

In closing, I would like to thank the staff from your office for their professionalism and cooperation in conducting the operational audit.

Please do not hesitate to contact my office if you have any questions concerning this matter.

Sincerely,

Michael S. Maine
Superintendent

CC: Executive Team