STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-019
August 2026

FRANKLIN COUNTY
DISTRICT SCHOOL BOARD

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2025-26 fiscal year, Steve Lanier served as Superintendent of the Franklin County Schools and the following individuals served as School Board Members:

	District No.
Melonie Inzetta, Vice Chair from 11-17-25	1
Pamela Marshall	2
Fonda Davis Sr., Chair from 11-17-25, Vice Chair through 11-16-25	3
Stacy Kirvin, Chair through 11-16-25	4
Jared Michael Mock	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 Suracha Mahawongsanun, CPA, and the audit was supervised by Shelly G. Curti, 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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FRANKLIN COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Franklin County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-009. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2024-009, District school safety procedures need improvement to ensure and demonstrate compliance with State law.

BACKGROUND

The Franklin 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 Franklin County. The governing body of the District is the Franklin 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 one consolidated K-12 school and one specialized school; sponsored one charter school; and reported 1,114 unweighted full-time equivalent students.

FINDING AND RECOMMENDATION

Finding 1: School Safety – School Resource Officer Services

State law[1] requires the Board and the Superintendent to partner with 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 who have completed mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention and have undergone a psychological evaluation.

For the 2025-26 fiscal year, the Board contracted with the Franklin County Sheriff's Office to provide an SRO at the District K-12 school.[2] During that year, an individual served as the primary SRO at the District K-12 school. The Charter School also contracted with the Sheriff's Office to provide an SRO at its campus. At the Charter School, primary SRO services were provided by one individual from August 2025 through October 2025 and by another individual from November 2025 through May 2025. When the primary SRO was unavailable at the District or Charter Schools, four other individuals served as regular relief SROs.

According to District records, the Charter School contract did not require documented verification that the SROs had completed the mental health crisis intervention training and neither the District nor Charter

[1] Section 1006.12, Florida Statutes.

[2] A safe-school officer was not required for the District adult specialized school.

School SRO contracts required documented verification that the SROs had undergone psychological evaluations.

As part of our audit, we requested District records to demonstrate that the SROs had completed the required mental health crisis intervention training and psychological evaluations. District personnel contacted the Sheriff's Office and obtained available records for the seven SROs; however, the records did not evidence that five SROs had completed the required crisis intervention training[3] or that four SROs had undergone the required psychological evaluations.[4]

In response to our inquiry, District personnel indicated that they relied on the Sheriff's Office to ensure that the SROs had completed the required training and evaluations; however, such reliance provides limited assurance that SRO services were provided by qualified staff. Absent effective procedures over SRO services, the District cannot demonstrate compliance with State law or confirm that appropriate measures have been taken to promote student and staff safety. A similar finding was included in our report No. 2024-009.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include incorporating contract provisions that require evidence that each SRO completed the required training and had undergone the required psychological evaluation. In addition, the enhanced procedures should ensure that District personnel obtain and maintain documentation evidencing completion of the required training and evaluations.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-009, 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 April 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.

[3] The SROs without evidence of mental health crisis intervention training included the four relief SROs and the Charter School primary SRO who served from August 2025 through October 2025.

[4] The SROs without evidence of psychological evaluations included both Charter School primary SROs, the District primary SRO, and one relief SRO.

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. 2024-009.
- 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 March 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.
- Evaluated District procedures for maintaining and reviewing employee access to information technology data and resources. We examined selected user access privileges to District enterprise resource planning system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined District records supporting the:
  - 18 accounts with update access privileges to selected critical finance application functions.
  - 6 accounts with update access privileges to selected critical HR application functions.
- Evaluated District procedures to prohibit former employee access to electronic data files.
- 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 $100,366 total expenditures from workforce education program funds during the audit period, selected six expenditures totaling $89,115 and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined District records supporting 2,622 reported instructional hours for 13 selected students from the population of 3,424 instructional hours reported for 17 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.
- 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 District records for the audit period for 20 employees and 6 contractor workers selected from the population of 212 employees and 10 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 2025-26 fiscal year 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.
- 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.

- 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.
- Examined District records and evaluated construction planning processes for the 2025-26 fiscal year 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 tested the work order system for appropriate tracking of maintenance jobs.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling $9.3 million during the audit period, we examined documentation supporting 30 selected payments for general expenditures totaling $358,611.
- 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

Franklin County District Schools
85 School Road
Eastpoint, FL 32328
Ph (850) 670-2810
Fax (850) 670-8579

August 21, 2026

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

Dear Ms. Norman:

Please find below the responses to the Preliminary and Tentative Audit Findings and Recommendations for the Fiscal Year Ended June 30, 2026, for the Franklin County District School Board.

Finding 1: School Safety – School Resource Officer Services
The District concurs with the audit finding and will work collaboratively with the Franklin County Sheriff's Office to strengthen documentation and verification procedures to ensure compliance with applicable statutory requirements.

The District notes that, due to limited staffing and resources, the Sheriff's Office assigned relief deputies whenever the regularly assigned School Resource Deputy was unavailable to ensure continuous law enforcement coverage and maintain the safety and security of students and staff. According to the Sheriff, required mental health crisis intervention training for certain deputies was delayed because scheduled training was canceled. The Sheriff's Office is pursuing in-house instructor certification to provide the required training. The Sheriff also advised that its current procedures require psychological evaluations for deputies hired after 2023 but not for certain tenured deputies.

The District's primary objective has been to ensure uninterrupted school resource officer coverage while maintaining a safe and secure learning environment. Going forward, the District will work with the Sheriff's Office to obtain and maintain documentation demonstrating compliance with all applicable statutory requirements before deputies are assigned to provide school resource officer services.

Sincerely,

Steve Lanier
Superintendent