

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-027
October 2026

TAYLOR COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2025-26 fiscal year, William “Reggie” Wentworth served as Superintendent of the Taylor County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Bonnie Sue Agner	1
Brenda H. Carlton	2
Jeannie Mathis, Vice Chair from 11-18-25	3
Danny Lundy, Chair	4
Deidra A. Dunnell, Vice Chair through 11-17-25	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 Craig J. Pohlmann, CPA, and the audit was supervised by Maria G. Loar, 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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TAYLOR COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Taylor County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-004. Our operational audit disclosed the following:

Finding 1: Contrary to State law, the District did not properly implement the required mobile panic alert system.

Finding 2: District records did not always document that members of the District threat management teams completed the training required by State law.

Finding 3: District school safety procedures continue to need improvement to ensure that all safe-school officers complete the required mental health crisis intervention training.

Finding 4: The Board entered into a guaranteed maximum price (GMP) contract with a construction management entity (CME) for a project with costs totaling \$4.3 million, including \$2.7 million for subcontractor services. However, District personnel did not verify that subcontractor bid award, contract, and invoice amounts agreed with applicable GMP contract amounts, and we found that the payment amounts for subcontractor services exceeded GMP contract amounts by \$259,276.

Finding 5: District procedures for negotiating, monitoring, and documenting the reasonableness of CME general condition costs need improvement.

BACKGROUND

The Taylor 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 Taylor County. The governing body of the District is the Taylor 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 a total of five elementary, middle, high, and combination schools, and one technical center; and reported 2,758 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Mobile Panic Alert System

State law¹ requires each public school to implement a mobile panic alert system capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first

¹ Section 1006.07(4)(c), Florida Statutes.

responder agencies. The system, known as *Alyssa's Alert*, must integrate with local public safety answering point infrastructure to transmit 911 calls and mobile activations.

State Board of Education (SBE) rules² further require that the mobile panic alert system include mobile devices throughout each school campus, and encourage the District to consider using a combination of fixed panic alert buttons, mobile and desktop applications, landline telephone capabilities, and wearable panic devices.

In February 2024, the Board approved a \$5,481 annual agreement with a vendor to install a mobile panic alert system. According to District personnel, the system was intended to be available to all 366 District employees during the 2025-26 fiscal year; however, District records showed that 245 employees (67 percent) did not have access. District staff stated that an incomplete list of District personnel was given to the vendor mainly because of turnover among key staff, resulting in several instructors, school administrators, and others who lacked access for the system to function effectively. Without proper access, the District did not comply with State law, increasing the risk for multiple first responder agencies to encounter difficulties in coordinating efforts during a school security emergency.

Recommendation: The District should ensure full and effective implementation of the required mobile panic alert system, including complete and accurate assignment of access to all necessary personnel to support real-time coordination among first responder agencies and demonstrate compliance with State law.

Finding 2: Threat Management Team Training

State law³ and SBE rules⁴ require each district school board to establish a threat management team at each school. These teams are responsible for coordinating resources and assessing and intervening with students whose behavior may pose a threat to the safety of the school, school staff, or students. Each team must include at least four members and all members must receive required training.

Existing team members must complete annual refresher training within the first 60 calendar days of the school year, and new team members must complete initial training before the start of the school year. According to District personnel, the School Safety Specialist was responsible for monitoring threat management teams and communicating the need for team members to participate in the training; however, documented verification was not maintained to demonstrate timely completion of the training.

During our audit, we requested District records supporting the 30 team members across District schools.⁵ We found that the records did not demonstrate that 5 existing team members completed the required training as of June 2026, or 263 days past the 60-day time frame, and one new team member did not complete the initial training until 140 days after the start of the school year.

In response to our inquiry, District personnel indicated that staff turnover in the School Safety Specialist position hindered the District's ability to monitor and ensure compliance with the training requirements. Without effective controls over threat management team training, the District cannot demonstrate

² SBE Rule 6A-1.0018(9), Florida Administrative Code.

³ Section 1006.07(7), Florida Statutes.

⁴ SBE Rule 6A-1.0019, Florida Administrative Code.

⁵ One school had seven team members, three schools had six team members, and five team members were at another school.

compliance with applicable requirements or ensure that appropriate measures have been taken to promote the safety of students and school personnel.

Recommendation: The District should enhance procedures to ensure that threat management team members timely complete all required training. Such enhancements should include documented verification to demonstrate that the training was timely completed.

Finding 3: Safe-School Officer Training

State law⁶ requires that the Board and the Superintendent to 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 are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

During the 2025-26 fiscal year, the Board contracted with the Taylor County Sheriff's Office to provide seven SROs for the District's six schools so that at least one SRO was at each school. The contract required the Sheriff's Office to ensure that each SRO completed the required mental health crisis intervention training and to provide evidence of completion to the District upon request. However, the District relied upon the Sheriff's Office to oversee training completion and had not assigned District staff responsibility for documenting verification that the training had been completed.

Upon our request in June 2026, the District obtained from the Sheriff's Office evidence that two of the seven SROs had timely completed the required training; however, the remaining five SROs had not completed the training. Without effective monitoring procedures to document verification, 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. 2024-004.

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

Finding 4: Construction Payments

Under the construction management entity (CME) process, contractor profit and overhead are contractually agreed upon, and the CME is responsible for all scheduling and coordination in both the design and construction phases and for the successful, timely, and economical completion of the construction project. The CME may be required to offer a guaranteed maximum price (GMP) contract, which allows for the difference between the actual cost of the project and the GMP amount, or net cost savings, to be returned to the District. To help ensure potential savings in material and labor costs and prevent cost overruns or other impediments to successful completion of GMP contracts, it is important for District personnel to verify that CME pay requests agree with supporting documentation, such as subcontractor bid awards, contracts, and invoices.

⁶ Section 1006.12, Florida Statutes.

In April 2025, the Board entered into a GMP contract with a CME for construction of the new Big Bend Technical College (BBTC) Advance Manufacturing Building for \$4.3 million. This amount included \$2.7 million for subcontractor services provided by 22 subcontractors. As of March 2026, the District had paid the CME \$3.5 million, including \$2.9 million for subcontractor services. According to District records, District personnel attended the subcontractor bid openings and verified the mathematical accuracy of CME pay requests. However, District personnel did not compare CME pay requests for subcontractor services to the GMP contract or subcontractor bid awards, contracts, and invoices because they relied on the CME to monitor subcontractor services and related costs.

As part of our audit, we requested and District personnel obtained the bid awards, contracts, and invoices supporting the service costs totaling \$2.9 million for the 22 subcontractors. We determined that the subcontractor bid award, contract, invoice, and payment amounts for 14 of the 22 subcontractors were a total of \$259,276 more than the GMP contract amounts for subcontractor services. Because the District fully relied on the CME to monitor subcontractor services and related costs, District personnel were unaware that the differences existed and justification for the differences was not readily apparent.

Full reliance on the CME to monitor subcontractor services and related costs without routinely obtaining and reviewing subcontractor bid awards, contracts, and invoices limited the District's ability to effectively monitor the subcontractor service costs included in the GMP contract. Absent effective controls over CME subcontractors, there is an increased risk that the services may not be obtained at the lowest cost consistent with acceptable quality, that CME pay requests may include inaccurate subcontractor costs, and that the District may not realize maximum cost savings under the GMP contract process.

Recommendation: To ensure that the District realizes maximum cost savings under GMP contracts, District records should demonstrate, before payments are made, that subcontractor information on CME pay requests and GMP contracts agree with subcontractor bid awards and related records, or that appropriate justification is documented when differences exist. Additionally, the District should document justification for any differences between the GMP contract and subcontractor bid awards and related records, or consult legal counsel regarding whether legal action should be taken to remedy any payment differences.

Finding 5: General Conditions Construction Costs

GMP contracts typically include provisions for general conditions costs that are not directly tied to a specific construction activity. These costs may include labor supervision, temporary offices and utilities, travel expenses, clean-up, permits, and testing. Policies and procedures that provide clear guidance for effectively negotiating, monitoring, and documenting the reasonableness of general conditions costs are essential to ensure that potential cost savings are realized under GMP contracts. For contracts including general conditions costs, appropriate policies and procedures could include, for example:

- Comparing proposed general conditions costs with those of similar projects, including projects at other school districts.
- Negotiating with the CME to determine a reasonable amount for total budgeted general conditions costs.
- Verifying that general conditions costs are supported by detailed documentation, such as CME payroll records and CME-paid invoices, and that the costs comply with the GMP contract.

The District GMP contract with a CME for the new BBTC Advance Manufacturing Building included provisions for general conditions costs totaling \$608,151, based on actual costs of all work. CME pay requests referenced these costs as they were incurred; however, District records did not identify the methodology used and the factors considered to establish the reasonableness of those costs.

As part of our audit, we examined District records supporting 12 pay requests totaling \$3.5 million and found that the CME billed general conditions costs, including general labor, construction waste management, and cleaning service costs totaling \$376,201 to the District on CME pay requests. However, detailed supporting documentation, such as time sheets for labor costs and invoices for waste management and cleaning services, was not available to demonstrate District monitoring efforts to verify the accuracy of these costs.

In response to our inquiry, District personnel indicated that the District had not established procedures for documenting formal negotiations of general conditions costs, and that payments for general condition costs were not monitored because the costs were budgeted and agreed to in the GMP contract and the CME was responsible for any changes to those amounts. However, without effective monitoring of detailed documentation supporting general conditions costs, the District may be limited in its ability to determine the reasonableness and propriety of CME pay requests for these costs or to realize potential cost savings associated with general conditions costs in GMP contracts.

Recommendation: The District should establish effective procedures for negotiating, monitoring, and documenting the reasonableness of general conditions costs. These procedures should require documentation of the methodology used and factors considered in negotiating general conditions costs. In addition, the District should maintain records that evidence the receipt and review of sufficiently detailed documentation, at least on a test basis, supporting the general conditions costs included in CME pay requests.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-004, except that Finding 3 was also noted in that report as Finding 1.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2026 through July 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. 2024-004.
- 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 as of June 2026 to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined District records supporting:
 - Four selected accounts in the four roles that allowed update access privileges to critical ERP system finance application functions.
 - Six selected accounts in the two roles that allowed update access privileges to critical ERP system HR application functions.

For both applications, we also examined the administrator account access privileges granted and procedures for oversight of administrative accounts to determine whether the accounts had been appropriately assigned and managed.

- Evaluated the adequacy of District procedures for prohibiting former employee access to electronic data files by examining District records supporting selected user access privileges for the 13 employees who separated from District employment during the period July 2025 through May 2026.
- 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.
- Examined District records and inquired of District personnel related to public records requests received during the audit period to determine whether the District had established effective controls and maintained records to demonstrate compliance with Chapter 119, Florida Statutes.
- 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.
- For the one significant construction project during the audit period with a guaranteed maximum price totaling \$4.3 million and project expenditures totaling \$3.5 million, examined documentation to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections and licenses.
 - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
 - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
 - Documentation supporting the payments totaling \$3.5 million was sufficient and complied with the contract provisions.
 - The Board had established policies and procedures to ensure that all new construction projects conformed to the Florida Building Code, Florida Fire Prevention Code, and other applicable building and life safety codes in accordance with Section 1013.38, Florida Statutes.

- From the population of expenditures totaling \$8.5 million during the period July 2024 through March 2026 from selected restricted capital outlay resources, examined documentation supporting selected expenditures totaling \$2 million to evaluate District compliance with the restrictions imposed on the use of these resources.
- Examined documentation supporting the District's annual tangible personal property physical inventory process during our audit period to determine whether the inventory results were reconciled to the property records.
- Evaluated District procedures for identifying and recording attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code. Specifically, we examined District records for attractive items with costs totaling \$288,852 that were purchased during the period July 2025 through March 2026 to determine whether the items were appropriately recorded in the District's property records.
- 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 \$1.7 million total expenditures from workforce education program funds for the audit period, selected eight expenditures totaling \$57,682 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).
- From the population of 326 industry certifications eligible for the audit period performance funding, selected 30 certifications and examined related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 1,879 reported instructional hours for 30 selected students from the population of 8,869 instructional hours reported for 64 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.
- From the population of purchasing card (P-card) expenditures totaling \$762,014 during the period July 2025 through March 2026, examined documentation supporting 30 selected expenditures totaling \$80,734 to determine whether P-cards were administered in accordance with Board policies and District procedures.
- Examined District records for the period July 2025 through March 2026, to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, verified, and reviewed before payments were made.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible, and "F." as a small initial between them.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



THE DISTRICT
SCHOOL BOARD OF
TAYLOR COUNTY

318 North Clark St | Perry, FL 32347 | p: 850.838.2500 | f: 850.838.2501

Ms. Sherrill Norman, Auditor General
111 West Madison St.
Tallahassee, FL. 32399-1450

Dear Ms. Norman,

Enclosed is our response to the preliminary and tentative operational audit findings and recommendations for the fiscal year ending June 30, 2026.

Respectfully,



William Wentworth Jr.

Superintendent of Schools

William R. Wentworth, Jr., Superintendent of Schools
Kiki Bell, Director of Personnel
Lacey Moneyhan, Director of Finance



THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY

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Finding # 1: Mobile Panic Alert System

The District has reviewed employee access to the mobile panic alert system and has taken corrective action to ensure that all employees have been provided access to the application and are included within the system's user database.

The District recognizes that employees cannot be required to install work-related applications on personal cellular devices. However, all employees have been informed of the availability and importance of the mobile panic alert system as a critical school safety resource. District administrators, principals, and the School Safety Specialist have been directed to provide ongoing reminders and training regarding the use of the application during staff meetings and other safety-related communications.

In addition, the District's IT department conducted testing of the mobile panic alert system to verify that the application is functioning properly and that alerts are transmitted as intended. The District will continue to monitor system functionality, maintain accurate user access records, and promote employee awareness of the application to support compliance with statutory school safety requirements and enhance emergency preparedness.

Finding # 2: Threat Management Team Training

We agree that all members of the District's Threat Management Teams must have the required training in accordance with applicable statutory requirements.

The District Threat Management Coordinator will ensure that documentation identifying designated Threat Management Team members is accurate and will continue to ensure that all appointed team members complete required training and refresher training within the prescribed timelines.

William R. Wentworth, Jr., Superintendent of Schools
Kiki Bell, Director of Personnel
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Finding # 3: Safe-School Officer Training

The District concurs with this finding. Although the District contractually required the Taylor County Sheriff's Office to ensure completion of the required mental health crisis intervention training, District procedures did not include independent verification and documentation of training completion.

To address this finding, the School Safety Specialist has been assigned responsibility for overseeing compliance with all School Resource Officer (SRO) training requirements, including obtaining, verifying, and maintaining documentation evidencing completion of required mental health crisis intervention training for all SROs assigned to District schools.

Additionally, the School Safety Specialist will complete the necessary training to become a certified trainer for the program. Upon certification, the School Safety Specialist will be responsible for coordinating and providing the required training to District SROs and maintaining records of training completion. This process will allow the District to more effectively monitor compliance and ensure that all training requirements are completed and documented in a timely manner.

The District will continue to work collaboratively with the Taylor County Sheriff's Office to ensure all assigned SROs meet statutory training requirements. Annual reviews of training records will be conducted prior to the start of each school year to verify compliance and address any deficiencies.

Finding # 4: Construction Payments

The District concurs with this finding. The District recognizes the importance of maintaining sufficient oversight of subcontractor costs included within Guaranteed Maximum Price (GMP) construction contracts.

The District has implemented procedures requiring that subcontractor bid awards, contracts, change orders, invoices, and payment requests be reviewed and reconciled to applicable GMP contract amounts prior to approval of payment requests. The Facilities Coordinator has been assigned responsibility for performing and documenting this review to ensure that subcontractor costs billed through contractor payment applications agree with approved contract amounts and authorized change orders. Documentation of the review process will be maintained in the project file.

William R. Wentworth, Jr., Superintendent of Schools
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Further, the Facilities Coordinator and project representatives will review any identified variances between GMP contract amounts and subcontractor costs to determine the cause of the differences and whether additional documentation, corrective action, reimbursement, or other remedies are warranted.

Finding # 5: General Conditions Construction Costs

The District concurs with this finding. The District recognizes the need to further formalize procedures related to the negotiation, monitoring, and documentation of general conditions costs associated with construction management projects.

The District has begun developing procedures requiring documentation of the methodology used and factors considered during the negotiation of general conditions costs. These procedures will include review of comparable project costs, supporting documentation provided by the Construction Management Entity, and evaluation of the reasonableness of proposed costs.

The Facilities Coordinator has been assigned responsibility for reviewing, monitoring, and maintaining documentation related to general conditions costs throughout the life of each construction project. In addition, the District will require the receipt and review of supporting documentation, including payroll records, invoices, time records, and other applicable records, to substantiate general conditions costs billed through contractor pay requests. Documentation of these reviews will be maintained in the project files.

The Facilities Coordinator will also ensure that supporting documentation is obtained and evaluated prior to payment approval to verify that costs charged to the project are reasonable, allowable, and consistent with contractual requirements.

Implementation of these procedures will strengthen oversight of construction projects, enhance internal controls over construction expenditures, and provide a documented basis for determining the reasonableness and propriety of general conditions costs.

William R. Wentworth, Jr., Superintendent of Schools
Kiki Bell, Director of Personnel
Lacey Moneyhan, Director of Finance