STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-032
October 2026

CALHOUN COUNTY
DISTRICT SCHOOL BOARD

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2025-26 fiscal year, Darryl Taylor Jr. served as Superintendent of the Calhoun County Schools and the following individuals served as School Board Members:

	District No.
Daniel E. Ryals III, Chair	1
Charles R. Howell, Vice Chair through 11-10-25	2
Clifford A. Newsome, Vice Chair from 11-11-25	3
Kenneth F. Speights	4
Danny M. Hassig	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 Chris Washington, 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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CALHOUN COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Calhoun County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-008. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2024-008, District school safety procedures need improvement to ensure and demonstrate compliance with State law.

Finding 2: The District did not ensure that students in grades 6 through 12 completed the required resiliency education.

BACKGROUND

The Calhoun 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 Calhoun County. The governing body of the District is the Calhoun 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 elementary school, two middle schools, one high school, and one specialized school; and reported 1,989 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

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 Calhoun County Sheriff's Office and the Blountstown Police Department to provide an SRO at each of the District's five school facilities each day school was in session. Pursuant to the contracts, the Sheriff's Office and Police Department each provided three SROs so that at least one SRO was at each school. Although the contracts required the two law enforcement agencies to ensure that the six SROs completed mental health crisis intervention training and received psychological evaluations, documentation of the training and evaluations was not required to be provided to the District.

[1] Section 1006.12, Florida Statutes.

As part of our audit, we requested that District personnel provide records to demonstrate that the SROs completed the required mental health crisis intervention training and received the required psychological evaluations, and District personnel contacted the Sheriff's Office and Police Department to obtain those records. Despite our request, records were not provided to demonstrate completion of the training for a Police Department SRO or the evaluation of a Sheriff's Office SRO.

In response to our inquiry, District personnel indicated that they relied upon the two law enforcement agencies to ensure that the required training was completed and evaluations were received; however, such reliance provides limited assurance that SRO services were provided by qualified staff. Absent effective controls 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 noted in our report No. 2024-008.

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

Finding 2: Resiliency Education

Pursuant to State law,[2] the District received a mental health assistance allocation totaling $221,092 for the 2025-26 fiscal year to implement a school-based mental health assistance program. State Board of Education (SBE) rules[3] 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 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.[4]

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 all 1,042 students in grades 6 through 12 did not complete the required education, including 544 students who partially completed the online lessons[5] and 498 students who did not complete any lessons.

District records disclosed that a plan to deliver the required education was developed and communicated to the schools. However, the schools did not effectively implement the plan and District personnel did not verify whether the plan had been successfully executed. 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.

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

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

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

[5] The percentage completed ranged from 7 to 73 percent, with an average of 51 percent.

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 students completed the required education.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-008, except that Finding 1 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. 2024-008.
- 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 (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 the appropriateness of access privileges granted to:
    - 13 selected accounts in the 14 roles that allowed update access to selected critical ERP system finance application functions.
    - 4 selected accounts in the 13 roles that allowed update access to selected 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 District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 14 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on each employee's assigned job duties.

- Examined District records and inquired of District personnel to determine whether District controls over public records requests were effective during the audit period 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 $391,938, made during the period July 2025 through March 2026 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling $248,646 to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Evaluated the adequacy of District controls over the collection of District childcare 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.
- From the compensation payments totaling $12.1 million to 431 employees during the period July 1, 2025, through April 10, 2026, examined District records supporting compensation payments totaling $97,516 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 audit period for 30 employees and 11 contractor workers, selected from the population of 418 employees and 24 contractor workers, to assess whether individuals who had direct contact with students were subjected to fingerprinting and background screening requirements.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- For the significant construction project (Blountstown Elementary School Project) with a guaranteed maximum price contract totaling $32 million completed in June 2024, examined District records to determine whether the District established procedures to provide for final payment only after the project was inspected by the architect and a certificate of occupancy was issued.
- Examined copies of the District's most recent annual fire safety, casualty safety, and sanitation inspection reports to determine whether any previous significant or life-threatening deficiencies were timely corrected.
- 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 and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated the adequacy of District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated the adequacy of District procedures for determining Maintenance Department staffing needs, including whether the procedures included consideration of appropriate factors and performance measures that were appropriately supported.
- 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 $5.7 million for the period July 2025 through March 2026, we examined documentation related to 30 selected payments for general expenditures totaling $28,121.
- 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

CALHOUN COUNTY SCHOOL DISTRICT

DARRYL TAYLOR, JR
Superintendent Of Schools
20859 Central Ave. East, RM-G20 • Blountstown, FL 32424 • Phone: 850-674-5927 • Fax: 850-674-5814

October 15, 2026

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

Dear Ms. Norman:

Pursuant to the provisions of Section 11.45(4)(d), Florida Statutes, I am responding to the findings cited in the Operational Audit of Calhoun County School Board for the fiscal year ending June 30, 2026.

I would like to thank the members of your staff who conducted the audit for the efficient and courteous manner in which they did their job.

Our responses are as follows:

Finding No. 1: School Safety – School Resource Officer Services

The District will continue to work collaboratively with the Calhoun County Sheriff's Office to strengthen documentation and verification procedures to ensure and demonstrate compliance with applicable school safety laws.

Finding No. 2: Resiliency Education

The District will enhance procedures to ensure that all students in grades six (6) through twelve (12) complete the resiliency education to include documented follow-up with school personnel verifying that the students completed the required education.

Sincerely,

Darryl Taylor, Jr.

Darryl Taylor, Jr
Superintendent
Calhoun County School District

Danny Ryals	Ray Howell	Clifford Newsome	Kenneth Speights	Danny Hassig
District 1	District 2	District 3	District 4	District 5