STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-036
October 2026

# UNION COUNTY
# DISTRICT SCHOOL BOARD




Sherrill F. Norman, CPA
Auditor General

## Board Members and Superintendent

During the period July 2025 through April 2026, Michael Ripplinger served as Superintendent of the Union County Schools and the following individuals served as School Board Members:

| | District No. |
|---|---|
| Chris Hodgson, Chair from 11-18-25, Vice-Chair through 11-17-25 | 1 |
| Russell B. Gordon, Vice-Chair from 11-18-25 | 2 |
| Curtis Clyatt, Chair through 11-17-25 | 3 |
| Rebekah “Becky” G. Raulerson | 4 |
| Terra Johnson | 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 John Davisson, CPA, and the audit was supervised by Grace Arrington, 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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# UNION COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

This operational audit of the Union County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-095. Our operational audit disclosed the following:

**Finding 1:** District controls over vendor information changes need improvement.

**Finding 2:** District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

**Finding 3:** Contrary to State law, the District Web site continued to lack certain fiscal transparency information.

**Finding 4:** Six employees had information technology user access privileges that were incompatible or inconsistent with their assigned functions, increasing the risk of fraud or errors.

## BACKGROUND

The Union 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 Union County. The governing body of the District is the Union 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 four elementary, middle, high, and specialized schools; and reported 2,147 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

### Finding 1: Vendor Information Changes

State law[1] requires each school district to establish and maintain internal controls designed to, among other things, detect fraud, promote and encourage best practices, and safeguard assets. Such controls should include properly documented, independently verified, and authorized changes to vendor information (such as addresses or bank accounts) before payments to vendors are made. This process helps ensure the legitimacy of the requested changes and reduces the likelihood of fraud or errors.

During the period July 2025 through April 2026, District personnel indicated that there were 14 vendor address changes that were initiated either through telephone calls, e-mails, or updated invoice information and that there were no vendor bank account changes. However, District procedures did not require that information change requests be documented, authorized, independently verified, and reviewed. Consequently, District records did not demonstrate that District personnel contacted

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

designated vendor representatives to verify and independently review and approve the authenticity of the 14 address changes.

We extended our procedures to compare vendor address changes in District records to the addresses listed on vendor Web sites and did not identify any discrepancies; however, our procedures do not replace District management's responsibility to implement effective controls over these changes. Without such controls, the District cannot demonstrate that appropriate measures have been taken to reduce the risk of fraud and errors.

**Recommendation: The District should establish effective procedures to ensure that, before vendor information is changed, District personnel document direct contact with designated vendor representatives to verify the authenticity of the request and obtain independent review and approval for each change.**

## Finding 2: Adult General Education

State law[2] defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act[3] proviso language requires each district to report enrollment for adult general education programs in accordance with State Board of Education (SBE) rules.[4] SBE rules require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for student non-attendance.

The District reported 3,228 instructional hours provided to 84 students enrolled in 6 adult general education classes during the Fall 2025 Semester. As part of our audit, we examined District records for 1,011 hours reported for 23 selected students enrolled in 4 adult general education classes. We found that the District over reported the instructional hours for 22 students by 491 hours, ranging from 2 to 77 hours.

In response to our inquiries, District personnel indicated that employee turnover and the lack of independent verification contributed to the misreported hours. Since adult general education funding is based, in part, on enrollment data reported to the Florida Department of Education (FDOE), it is important that the District report accurate data.

**Recommendation: The District should strengthen controls to ensure that instructional hours for adult general education classes are accurately reported to the FDOE. Such controls should include an independent review of recorded instructional hours and attendance records to promptly detect and correct any errors before the hours are reported. The District should also determine the extent that adult general education hours were misreported and contact the FDOE for proper resolution.**

[2] Section 1004.02(3), Florida Statutes.

[3] Chapter 2025-198, Laws of Florida, Specific Appropriation 122.

[4] SBE Rule 6A-10.0381, Florida Administrative Code.

## Finding 3: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,[5] the District must post on its Web site graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and the Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law.[6] The District is also required to post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

At the time of our review in April 2026, District personnel had posted the required graphical representations for the previous 3 years and the link to the Web-based fiscal transparency tool developed by the FDOE; however, the proposed, tentative, and official budgets were not posted for the 2025-26 fiscal year. In response to our inquiry, District personnel indicated that the postings were overlooked due to employee turnover in the Finance Department.

Similar findings were noted in our report Nos. 2024-095 for the 2022-23 fiscal year and 2021-040 for the 2019-20 fiscal year. The District's continued noncompliance with statutory transparency requirements hinders citizen involvement and the ability to analyze, monitor, and evaluate District budget outcomes. Subsequent to our inquiries, the 2025-26 fiscal year budgets were posted in April 2026.

**Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site. Such efforts should include effective training for Finance Department personnel, emphasizing the critical importance of promptly posting required information on the District Web site.**

## Finding 4: Information Technology User Access Privileges

Access controls are intended to protect District data and information technology (IT) resources from unauthorized disclosure, modification, or destruction. Effective access controls provide IT users with access to IT resources based on a demonstrated need to view, change, or delete data, restrict users from performing incompatible functions or functions outside their areas of responsibility, and provide for documented periodic evaluations of IT user access privileges.

As part of our audit, we examined District records supporting 13 of the 30 IT users, as of April 2026, with update access to critical finance and human resource functions within the District enterprise resource planning (ERP) system. We found that 6 employees had user access privileges that were incompatible or inconsistent with their assigned functions. Specifically:

- The Director of Finance and the Financial Accountant had access that allowed several incompatible duties. Specifically, the Director and Accountant could perform security administrator functions, such as the ability to create, modify, and delete IT user access privileges;

[5] Section 1011.035(2), Florida Statutes.

[6] Section 1010.20, Florida Statutes.

add new vendors and authorize and record vendor payments; and modify employee records and adjust payroll amounts in the ERP system.

- 4 IT users were granted access that was inconsistent with their job functions as:
  - The Payroll Specialist and the Finance Bookkeeper could add new vendors, create and approve purchase orders, create invoices, and pay vendors.
  - The Accounts Payable Specialist could add new vendors and create and approve purchase orders.
  - An administrative bookkeeper could add new employees, create direct deposit information, adjust pay rates, and create and approve purchase orders.

In response to our inquiry, District personnel indicated that access was initially granted without consideration of the unnecessary privileges and deficiencies continued because IT user privileges were not periodically evaluated. While other District controls (e.g., budget monitoring and payroll and expenditure processing controls to independently review error reports) mitigated some risks associated with these access control deficiencies, access privileges that are incompatible or inconsistent with assigned job functions increase the risk of fraud or errors.

**Recommendation: The District should enhance procedures to ensure that IT user access privileges restrict users from performing functions incompatible or inconsistent with their assigned functions. Such enhancements should include periodic evaluations of IT user access privileges and the prompt deactivation of any unnecessary access privileges detected.**

## PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-095 except that Findings 3 was also noted in that report as Finding 2 and in report 2021-040 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 August 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. 2024-095.
- 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 April 2026, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security and disaster recovery.

- Evaluated the adequacy of District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources applications for 13 of the 30 IT users to determine the appropriateness and necessity of user access privileges based on employee job duties and user account functions.
- Evaluated the adequacy of District procedures to prohibit former employee critical access to ERP system files by examining District records supporting the 2 employees who had such access and separated from District employment during the audit period.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Examined District records and inquired of District personnel to determine whether the District had expenditures or entered into 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 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.
- From the population of expenditures totaling $1.8 million during the audit period, from nonvoted capital outlay tax levy proceeds and Public Education Capital Outlay funds, examined documentation supporting selected expenditures totaling $1.7 million to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of $71,082 total expenditures from workforce education program funds for the audit period, selected 52 expenditures totaling $46,915 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 1,011 reported instructional hours for 23 selected students from the population of 3,228 instructional hours reported for 84 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 2025-26 fiscal year were 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.
- Examined financial reports and analyses presented to the Board during the audit period to determine whether the Board monitored financial results and related budget estimates.
- 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.
- Evaluated the adequacy of 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 adequacy of the seven annual fire safety, casualty safety, and sanitation inspection reports completed during the audit period, with 33 noted deficiencies, and examined documentation to determine whether timely action was taken to correct previously cited deficiencies.
- 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. 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.
- From the population of payments totaling $769,274 during the audit period related to 75 contracts for services, examined supporting documentation, including the contract documents, for nine selected payments totaling $114,356 to determine whether:
    - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
    - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
    - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
    - The payments complied with contract provisions.
- 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, 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.



Sherrill F. Norman, CPA
Auditor General

THE SCHOOL BOARD OF UNION COUNTY
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Board Members: Chris Hodgson District 1 | Russell Gordon District 2 | Curtis Clyatt District 3 | Becky Raulerson District 4 | Terra Johnson District 5

**October 26, 2026**

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**Re: Union County District School Board – Response to Preliminary and Tentative Audit Findings**

Dear Ms. Norman:

The Union County District School Board appreciates the opportunity to respond to the Preliminary and Tentative Audit Findings resulting from the Auditor General's operational audit of the District. The District has reviewed each finding and recommendation and has taken, or is taking, corrective action to strengthen its internal controls and procedures.

The District's responses are provided below.

**Finding 1 – Vendor Information Changes**

The District recognizes the importance of maintaining appropriate controls over changes to vendor information and agrees that vendor information changes should be appropriately documented and independently reviewed.

Under the District's revised process, bookkeepers obtain vendor information directly from the vendor, including the vendor's completed W-9 form. Requests to create a new vendor or modify information for an existing vendor are submitted to the Budget Analyst for review. This responsibility was reassigned to the Budget Analyst because the Finance Department no longer has a secretary assigned to perform this function.

The Budget Analyst reviews the information provided and, when the vendor maintains a website, compares the information to the vendor's website. If the information does not match, the submitting bookkeeper is notified and must obtain clarification or additional documentation from the vendor. Once the information has been verified through the vendor's website or supported by sufficient documentation, the Budget Analyst enters the vendor information into Skyward.

This revised process provides for review of vendor information before it is entered into the District's financial system and is intended to reduce the risk of unauthorized or erroneous vendor information changes.

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**Finding 2 – Adult General Education**

The District acknowledges the finding that instructional hours for adult general education were over-reported for 22 of 23 sampled students (491 hours) during the Fall 2025 Semester. We agree that employee turnover and the absence of independent verification contributed to the errors, and that accurate reporting to the Florida Department of Education (FDOE) is required under SBE Rule 6A-10.0381 and related appropriations proviso language.

The District will implement a two-person review: the adult education coordinator will compile hours from attendance and enrollment records; a second employee who did not record the original data will independently compare source attendance, withdrawal dates, and minimum-hour thresholds to the hours to be submitted in WDIS. This data will also be reviewed by the MIS director prior to submission. The district will also implement written procedures and training to document step-by-step procedures covering enrollment thresholds, mandatory withdrawal after consecutive non-attendance, scheduled vs. actual hours, and documentation required for each student. The adult education coordinator will train all staff who record or report adult general education hours, including any new hires after turnover. Procedures will reference Rule 6A-10.0381 and current FDOE instructional-hours guidance. The district will also standardize attendance and withdrawal controls and standardize attendance logs so they clearly show dates of attendance, absences, and withdrawal. Require timely entry of mandatory withdrawals so hours after withdrawal are not reported. Spot-check a sample of classes each reporting period.

These steps are intended to detect and correct errors before hours are reported and to resolve the known over-reporting with FDOE. The District will implement the independent-review process and written procedures before the next WDIS reporting cycle and will complete the full-file review and FDOE contact as promptly as records can be assembled.

The District is available to provide additional documentation or a status update on implementation if requested.

**Finding 3 – Fiscal Transparency**

The District acknowledges that the 2025-26 budget information was not posted to the Finance Department's budget webpage in a timely manner.

The District would like to clarify that the budget information was available to the public through the Board Meeting agenda area of the District's website; however, the information was not also posted in the designated budget area of the Finance webpage. The District recognizes that making the information available in the appropriate location is necessary to meet the statutory fiscal transparency requirements.

The oversight was corrected as soon as it was brought to the District's attention, and the 2025-26 budget information was subsequently posted to the appropriate location.

The District has also taken steps to ensure that the issue does not recur. The 2026-27 budget information has already been uploaded to the Finance Department's budget webpage, and the District will continue to monitor the webpage to ensure that required budget information is posted timely.

**Finding 4 – Information Technology User Access Privileges**

The District recognizes the importance of ensuring that employee access to the ERP system is appropriate for each employee's assigned responsibilities.

Because of the District's size and budget constraints, certain responsibilities necessarily overlap among Finance Department employees. Some of the job duties assigned to these positions therefore do not mirror the duties of similarly titled positions in larger school districts. In larger districts, for example, procurement functions may be performed by a separate Procurement Department. Union County does not have a separate Procurement Department, and those responsibilities are handled within the Finance Department.

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Nevertheless, the District recognizes the need to ensure that system access is limited to the privileges necessary for each employee's assigned responsibilities. The District has reached out to the Northeast Florida Educational Consortium (NEFEC) to assist with a review of employee ERP access and to ensure that employees do not have access privileges that are unnecessary or inconsistent with their assigned duties.

The District will continue working with NEFEC to review ERP access privileges and will establish a process for periodic review of user access to ensure that unnecessary privileges are promptly identified and removed.

**Conclusion**

The Union County District School Board appreciates the Auditor General's review and recommendations. The District is committed to strengthening its internal controls while recognizing the operational structure and staffing limitations inherent in a small school district.

The District has implemented or initiated corrective actions addressing each of the findings and will continue to monitor these processes to ensure compliance with applicable requirements and to reduce the risk of errors or inappropriate access.

Sincerely,



**Mike Ripplinger**
Superintendent
Union County District School Board

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