STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-051
November 2026

MARION COUNTY
DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the audit period July 2025 through April 2026, Dr. Danielle Brewer served as Superintendent of the Marion County Schools from July 12, 2025, Dr. Diane Gullett served as Superintendent before that date, and the following individuals served as School Board Members:

	District No.
Dr. Allison Campbell	1
Lori Conrad, Vice Chair from 11-11-25, Chair through 11-10-25	2
Rev. Dr. Eric Cummings, Vice Chair through 11-10-25	3
Nancy Thrower	4
Dr. Sarah James, Chair from 11-11-25	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 Debra L. Hulse, 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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MARION COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Marion County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-199. Our operational audit disclosed the following:

Finding 1: District records continued to lack evidence that all school resource officers completed required mental health intervention training and that sufficient measures were taken to promote student and staff safety.

Finding 2: District records did not demonstrate verification that construction management entities competitively selected, contracted with, and paid qualified subcontractors. A similar finding was noted in our report No. 2024-199.

Finding 3: District controls over vendor information changes need improvement.

Finding 4: Contrary to State law, the District Web site lacked certain required budget information.

Finding 5: District procedures need strengthening to ensure construction cost reports submitted to the Florida Department of Education are accurate.

BACKGROUND

The Marion 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 Marion County. The governing body of the District is the Marion County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2025-26 fiscal year, the District operated 51 elementary, middle, high, and specialized schools; sponsored 5 charter schools; and reported 53,161 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – Safe-School Officers

State law[1] requires the Board and 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 who have completed mental health crisis intervention training using a curriculum developed by a nationally recognized organization.

For the 2025-26 fiscal year, the Board contracted with the Marion County Sheriff's Office, the Ocala Police Department, and the Belleview Police Department to provide 70 SROs so at least one SRO was at each

[1] Section 1006.12, Florida Statutes.

of the 51 District school facilities.[2] The Board contracts required the agencies to ensure that each SRO completed required mental health crisis intervention training and to provide evidence of completion to the District upon request. However, the District relied upon the law enforcement agencies to oversee training completion and did not assign District staff responsibility for requesting the documentation and verifying that the training had been completed.

Upon our request in May 2026, the District obtained from the law enforcement agencies evidence that 58 of the 70 SROs had timely completed the required mental health crisis intervention training; however, the other 12 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. 2024-199.

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

Finding 2: Subcontractor Services

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. State law[3] establishes certain certification requirements for persons engaged in construction contracting, including licensing requirements for specialty contractors such as electrical, air conditioning, plumbing, and roofing contractors.

The CME may be required to offer a guaranteed maximum price (GMP), which allows for the difference between the actual cost of the project and the GMP amount, or the net cost savings, to be returned to the District. Good business practices dictate that District personnel monitor the subcontractor selection process to ensure that services are provided by qualified subcontractors at the lowest cost consistent with acceptable quality and to ensure cost savings are realized under the GMP contract.

From the five major construction projects with expenditures totaling $162.3 million through April 2026, we selected two CME projects with GMP contracts totaling $226.9 million to evaluate District controls. According to District records, the Board entered into GMP contracts for the new South Marion High School and Lake Weir Middle School projects, which included $139.1 million for services provided by 44 subcontractors. The GMP contracts for the projects required the CMEs to solicit subcontractor bids, select low bidders or justify selections other than low bidders, and award subcontracts to qualified subcontractors. Through April 2026, the District had paid the CMEs $101.5 million, which included $86.3 million for the subcontractor services.

According to District personnel, they attended the CME subcontractor bid openings but did not verify the use of competitive selection procedures or subcontractor licenses to confirm that qualified subcontractors were appropriately selected. Additionally, District personnel did not obtain subcontractor bids and related

[2] In addition to the 70 SROs at the 51 District schools, the five charter schools contracted directly for safe-school officer services.
[3] Chapter 489, Florida Statutes.

subcontracts to verify that subcontractor bid awards and contracts, CME pay requests for subcontractor services, and GMP contract amounts agreed. Instead, District personnel relied on the CME subcontractor selection, contracting, and payment processes, although such reliance provided limited assurance that qualified subcontractors were selected and paid appropriate costs.

As part of our audit, we requested and the District provided 13 selected subcontracts with costs totaling $117 million, related bid correspondence, and applicable CME pay requests and related payments for the subcontractor services for us to compare with the GMP contract. Based on support, we found that the 13 subcontractors were properly selected, met the required license qualifications, and were paid consistently with the CME pay requests, GMP contract amounts, and related subcontracts. Notwithstanding, our procedures do not substitute for the District's responsibility to establish effective controls over CME subcontractor selection, contracting, and payment processes. Without such, there is an increased risk that subcontractor services may not be obtained at the lowest cost consistent with acceptable quality. A similar finding was included in our report No. 2024-199.

Recommendation: The District should establish effective procedures over CME subcontractor selection, contracting, and payment processes. Such processes should require District personnel to verify applicable subcontractor qualifications and confirm that the GMP contract and subcontractor bid awards, contracts, and related payment amounts agree.

Finding 3: Vendor Information Changes

State law[4] requires each school district to establish and maintain internal controls designed to, among other things, detect fraud, promote and encourage compliance with applicable contracts and best practices, and safeguard assets. These controls should include properly documented, independently verified, and authorized changes to vendor information (e.g., address and bank account information) before payments to vendors are made. This verification helps ensure the legitimacy of requested changes and reduces the likelihood of fraud or errors.

According to District personnel, the District issues payments to vendors using both mailed checks and Automated Clearing House (ACH) transfers,[5] and address and bank account changes are initiated through telephone calls, e-mails, updated vendor invoice information, or a vendor verification form. During the 2025-26 fiscal year, the District made 193 vendor address changes and 30 vendor bank information changes.

As part of our audit, we selected 20 vendor address changes and 6 bank account changes and requested documentation demonstrating independent verification of the change requests. However, District records did not demonstrate that District personnel contacted designated vendor representatives to verify and independently review and approve the authenticity of 14 of the address changes and the 6 bank account changes. In response to our inquiries, District personnel indicated that the changes were generally verified and authorized; however, the process was not consistently documented.

We extended our audit procedures to compare selected vendor address changes in District records to the addresses listed on vendor Web sites and evaluate selected vendor payments and did not identify

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

[5] ACH transfers are electronic money transfers sent from one bank to another across the ACH Network.

any inappropriate payments associated with the 20 vendor information changes. However, our procedures do not replace District management's responsibility to implement effective controls for verifying and documenting vendor information changes. Absent effective controls, the District's ability to demonstrate that appropriate measures are being taken to reduce the risk of fraud or errors is limited.

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 4: 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,[6] the District must post on its Web site, for each public school within the District and for the District, graphical representations 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 Florida Department of Education (FDOE) pursuant to State law. 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 May 2026, the District had posted to its Web site all required graphical representations and the official budget. However, the required proposed and tentative budgets for the 2025-26 fiscal year were not posted. In response to our inquiries, District personnel indicated that these documents were not in a format that complied with Americans with Disabilities Act (ADA) requirements so the District removed them from the District Web site until all documents could be formatted to be ADA compliant.

Providing the required fiscal transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget outcomes.

Recommendation: The District should continue efforts to ensure compliance with the statutory fiscal transparency requirements by timely posting and maintaining all required information on the District Web site.

Finding 5: Student Station Costs

State law[7] requires the FDOE to compute for each calendar year the Statewide average construction costs per student station for each instructional level and to annually review the actual completed construction costs of educational facilities in each school district. To help comply with State law, an FDOE memorandum[8] required the District to complete and submit by April 3, 2026, a construction cost report of each project completed during the 2025 calendar year. The report was to identify, for example,

[6] Section 1011.035(2), Florida Statutes.
[7] Section 1013.64, Florida Statutes.
[8] FDOE memorandum, *2025 Report of Cost of Construction*, dated March 12, 2026.

the type of project (e.g., new or addition), number of student and teacher stations, the size of the project (e.g., gross and net square feet), project cost, and funding source.

During the 2025 calendar year, the District completed five construction projects that were required to be reported in the construction cost reports, including the Winding Oaks and Ross Prairie Elementary Schools with expenditures totaling $48.5 million and $48 million, respectively. As part of our audit, we requested District records supporting the construction information included in the construction cost reports for the two projects and noted that the District reported construction costs totaling $55.4 million for the Winding Oaks Elementary and $56.8 million for the Ross Prairie Elementary, resulting in overreported construction project costs of $15.7 million.

District personnel indicated that, due to staff turnover, they were unable to provide documentation or the source of the amounts used to complete the report and could not explain the differences. Absent accurate completion of the construction cost reports, the FDOE's ability to effectively monitor and evaluate Statewide average construction costs per student station for each instructional level is limited.

Recommendation: The District should enhance procedures, such as the documented review and approval of information in the student station cost reports before submittal, to ensure that the report is accurately completed and reported to the FDOE.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2024-199, except that Findings 1 and 2 were also noted in that report as Findings 1 and 4.

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 September 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. 2024-199.
- 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, user authentication, logging and monitoring, environmental controls, 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 (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 evaluated the appropriateness of the access privileges for:
    - 15 of the 400 users who had update access privileges to selected critical ERP system finance application functions.
    - 15 of the 226 users who had update access privileges to selected critical ERP system HR application functions.
    - The 3 users who had full update access to ERP system finance and HR applications, including security administrator duties.
- Evaluated the adequacy of District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for 30 of the 902 employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- 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 any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- From the population of 204 public records requests received during the period July 2025 through May 2026, examined documentation for 26 selected requests to determine whether the District had established effective controls to demonstrate compliance with Chapter 119, Florida Statutes, and Board policies.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2026, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling $128.3 million and transfers totaling $16.2 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling $34 million and $11.5 million, respectively, to evaluate District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of $10.7 million total expenditures from workforce education program funds for the 2025-26 fiscal year, examined District records supporting expenditures totaling $1.7 million to analyze 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 324 industry certifications eligible for the 2025-26 fiscal year performance funding, examined 39 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.

- Examined District records supporting 4,873 reported instructional hours for 30 selected students from the population of 87,127 instructional hours reported for 470 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 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 documentation supporting the District's annual tangible personal property physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated the propriety of District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- From the compensation payments totaling $351 million to 7,635 employees during the audit period, examined District records supporting compensation payments totaling $68,378 to 36 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.
- 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 effectiveness of Board policies and District procedures for reporting personnel subject to the disqualification list to the FDOE in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- From the five significant construction projects in progress with contract amounts totaling $251.8 million, selected two construction management projects with guaranteed maximum price (GMP) contracts totaling $226.9 million and examined documentation for selected project expenditures totaling $20.7 million to determine compliance with Board policies, District procedures, good business practices, 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 selected CME payments was sufficient and complied with the GMP and applicable subcontractor contract provisions.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2025 cost of construction reports of District student station costs. From the population of five construction

projects completed during the 2025 calendar year, we examined District records for two selected projects to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.

- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) expenditures totaling $1.8 million during the audit period, examined documentation supporting 30 selected expenditures totaling $238,625 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District promptly canceled the P-cards for the 18 cardholders who separated from District employment during the audit period.
- 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.
- 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 $311 million for the audit period, we examined documentation supporting 55 selected payments of general expenditures totaling $25.3 million.
- Examined District records for the 2025-26 fiscal year 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

MCPS
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"Supporting Every Student's Pathway To Success"

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November 13, 2026

Sherrill F. Norman, CPA
Auditor General
Office of the Auditor General
State of Florida

RE: Responses to Audit Findings

On behalf of Marion County Public Schools, please find below our responses to the findings identified during the audit. We appreciate the Auditor General's recommendations and remain committed to strengthening internal controls and ensuring compliance with all applicable laws, regulations, and District policies.

Finding 1:
District records continued to lack evidence that all school resource officers completed required mental health intervention training and that sufficient measures were taken to promote student and staff safety.

District Response:
The District will continue collaborating with the Marion County Sheriff's Office (MCSO), Ocala Police Department (OPD), and Belleview Police Department (BPD) to identify practical and sustainable solutions for expanding the availability of Crisis Intervention Team (CIT) training throughout the school year.

The District will pursue the recommendations discussed during the October 19, 2026, meeting, including identifying and securing qualified CIT instructors, establishing quarterly training opportunities, and incorporating the required training into law enforcement onboarding programs.

To address the Auditor General's concerns regarding documentation and verification, the District will strengthen its internal procedures for monitoring School Resource Officer (SRO) training compliance. The School Safety Specialist will coordinate with participating law enforcement agencies to obtain, maintain, and review available CIT training records; identify officers who have not completed the required training; and coordinate their enrollment in the next available training opportunity. However, MCPS admittedly has limited authority to force compliance with external agencies.

Consistent with discussions held with other Florida school districts that have experienced similar findings, the District will also explore potential amendments to its SRO contracts to establish clearly defined responsibilities for notifying the District of SRO assignments and personnel changes,

Dr. Danielle Brewer, Superintendent | Dr. Allison Campbell, District 1 | Lori Conrad, District 2 | Dr. Eric Cummings, District 3 | Nancy Thrower, District 4 | Dr. Sarah James, District 5

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providing documentation of completed CIT training, and identifying officers with outstanding training requirements. The District recognizes that implementing these contractual provisions will require coordination, cooperation, and mutual agreement with its law enforcement partners.

While the District cannot independently guarantee the availability of certified CIT instructors or prevent unforeseen changes in SRO personnel, it acknowledges its responsibility to establish appropriate oversight procedures to monitor, verify, and document compliance with applicable statutory requirements.

The District remains committed to working collaboratively with its law enforcement partners to address the identified deficiencies, strengthen accountability measures, and establish a consistent, sustainable process to ensure compliance with Florida's school safety requirements.

Finding 2:
District records did not demonstrate verification that construction management entities competitively selected, contracted with, and paid qualified subcontractors. A similar finding was noted in Report No. 2024-199.

Construction Services Response:
The MCPS Construction Services team attends all bid openings, either in person or virtually. Subcontractors are competitively selected by the Construction Manager at Risk (CMAR) based on bid tabulations and their demonstrated ability to successfully perform the required scope of work. The CMAR is required to provide the selected subcontractors' business and professional license information as part of the permit application process to obtain building permits through MCPS.

Construction Services will strengthen oversight of the Construction Management Engineer (CME) subcontractor selection, contracting, and payment processes to ensure compliance with Guaranteed Maximum Price (GMP) contract requirements and applicable licensing regulations. Construction Services staff will improve current procedures requiring documentation and verification of subcontractor bid solicitations, bid tabulations, contractor selection justifications, and applicable contractor licenses prior to approval of subcontract awards.

Finding 3:
District controls over changes to vendor information need improvement.

District Response:
Beginning October 1, 2026, Marion County Public Schools implemented a new Vendor Change Form that is completed and attached to the vendor's profile for every change to vendor information. The form documents who requested the change, the information modified, supporting documentation provided, confirmation procedures performed, and the method of confirmation. In addition, District vendor procedures have been revised to incorporate these enhanced controls. These corrective actions also address a finding from the 2025-2026 Fiscal Year Operational Audit related to vendor change controls.

Marion County Public Schools is committed to implementing these corrective actions and

maintaining effective internal controls to safeguard public resources and ensure compliance with applicable requirements.

Finding 4:
Contrary to State law, the District website lacked certain required budget information.

District Response:
The District is conducting a comprehensive review of historical budget documents to ensure that all records are accurate, complete, accessible, and compliant with current ADA accessibility requirements.

This review includes examining documents from prior fiscal years, identifying materials that require updates or accessibility remediation, and ensuring that the appropriate revised versions are posted to the District website. The District's goal is to complete the review, update all necessary documents, and publish any revised materials by December 31, 2026. These actions will strengthen public access to historical budget information, improve consistency across District records, and support compliance with applicable accessibility standards.

Finding 5:
District procedures need strengthening to ensure construction cost reports submitted to the Florida Department of Education are accurate.

District Response:
To improve the accuracy of construction cost reporting, future Construction Services projects will require the inclusion of Form FCO 564PS within the project closeout documentation submitted by the Construction Manager at Risk (CMAR). This requirement will provide a consistent and verifiable source for calculating and reporting percentage breakdowns for each cost category. The FCO 564PS forms submitted for Ross Prairie Elementary School and Winding Oaks Elementary School contained reporting errors in the allocation of certain costs, resulting in an overstatement within one reporting category.

District procedures will be revised to require an additional review of Form FCO 564PS calculations prior to submission to help ensure the accuracy of future reports. The District is also exploring construction management software to help track and monitor project costs.

Respectfully,



Danielle Brewer, Ed.D.
Superintendent

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