

**Performance Audit of
BREVARD COUNTY SCHOOL
DISTRICT
FINAL REPORT**



May 6, 2026

RESSEL & ASSOCIATES, LLC

Overview of Performance Audit Findings

Brevard County School District

May 6, 2026

Overall, the District Met Expectations in Two Areas, and Partially Met Expectations in Four Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Meets	5	1	0
Structure or design of the program (2)	Partially Met	0	2	0
Alternative methods of providing program services or products (3)	Partially Met	1	2	0
Goals, objectives, and performance measures (4)	Partially Met	2	2	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Met	2	3	0
Compliance with appropriate policies, rules, and laws (5)	Meets	4	1	0
All Subtasks (25)		14	11	0

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel & Associates, LLC conducted a performance audit of the Brevard County School District (BCSD) programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Brevard County School Board on September 23, 2025. These programs are School Facilities, School Technology and School Security. For each program, the performance audit included an examination of the six issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that BCSD met expectations in two areas and partially met expectations in four areas.

Of the 25 total subtasks, the audit determined that the District met 14 and partially met 11. A summary of audit findings by issue area is presented below.

Findings by Issue Area _____

Economy, Efficiency, or Effectiveness of the Program

Overall, the Brevard County School District met most expectations in this area. The Ressel team found that program managers provide management reports containing both performance and cost information to leadership, the Independent Citizen’s Oversight Committees, and the School Board on a regular basis. The District periodically evaluates the program areas under review as well as districtwide support areas on both performance and cost through internal performance assessments that periodically and on an ongoing basis provide performance and project status and cost information by which management, leadership and various committees can assess performance and cost. In most cases, the Strategic Plan provides the basis for evaluation at the leadership level.

Program administrators have taken reasonable action to address deficiencies in program performance identified in external and internal audit reports. The Audit Committee of the Board reviews external audit findings and the Auditor General’s reports and investigations and monitors the actions to completion. However, BCSD has not adequately addressed concerns identified in Management Letters that accompany the external audits. In addition, a repeat finding by the Auditor General in the District and School Security functions may require additional monitoring to ensure that strengthened procedures are being implemented with fidelity.

Based on industry standards, best practices, and key performance indicators, the program areas under review are performing effectively and are using measures to control costs and continually improve operations.

As part of a detailed review conducted of three reasonably sized projects, the review team found that the Facilities Department processes and controls were effective in ensuring compliance with contracting laws, building codes and educational guidelines; controlling costs; maintaining the timeliness for project completion; and mitigating

disruptions to learning during the construction period.

The District has an established set of written Purchasing policies, documented procedures, and a strong system of internal controls including checklists, legal reviews, and internal and advisory committee reviews to ensure that purchases are made in compliance with legal requirements. The BCSD takes maximum advantage of competitive procurement, volume discounts, and special pricing agreements and purchases goods or services that will advance the District’s educational goals. Competitive procurement procedures are being used effectively and efficiently; rethinking the model for construction-related contracting has the potential for expanding the vendor pool given the large number of projects being envisioned. Additionally, Procurement immediately took action to address a deficiency in the PCard process identified by the Auditor General, and updated procedures and improved monitoring procedures are addressing the current issue; future enhancement may also be addressed as the District moves to the FOCUS system, which will replace the legacy Enterprise Resource Planning (ERP) system for human resources, finance and other business functions, in October 2027.

Structure or design of the program to accomplish its goals and objectives

Overall, the Brevard County School District partially met expectations in this area. The functional areas under review have clearly defined units with minimal overlapping functions or administrative layers. The program staffing levels within the areas under review are reasonable given the nature of the services provided, program workload, and accepted industry standards and best practices. The Ressel team recommends that staffing standards be applied for both instructional and non-instructional positions as a budgetary control in the future.

However, at the leadership level the organization is in flux. BCSD is making efforts to realign the functions to improve coordination among the various departments following a recent vacancy in a key leadership position. The Superintendent further recognized that non-instructional

administrative positions as well as specific support positions have increased over time and has asked for operational staffing reductions as a way to maintain funding at the campus levels. The Ressel team recommends that staffing standards be applied for both instructional and non-instructional positions as a budgetary control in the future.

Alternative methods of providing services or products

Overall, the Brevard County School District partially met expectations in this area. Program administrators have formally and informally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services and have acted when the evaluations found that contract services would improve performance or save money. However, not all outsourcing decisions have been well documented. Documenting the process as well as the outcome of the analysis would provide historic information when considering future options.

The Ressel team found that program administrators have also assessed contracted services in specific instances, assessments are well documented, and the District regularly evaluates contractors. BCSD has not, however, regularly evaluated the District and School Security contract(s) or examined options for the provision of services.

Additionally, the Ressel team identified one opportunity for alternative delivery that has the potential to reduce program costs. BCSD will need to analyze this opportunity to determine if the recommendation is feasible, appropriate, and beneficial for the District.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the Brevard County School District partially met expectations in this area. The Ressel team found the District’s 2025-2030 Strategic Plan contains clear, measurable goals and objectives; the Plan focuses on academics and the District includes the operational areas and links them to a description of how those areas will enhance academics. The program areas

under review have, for the most part, clearly stated and measurable goals and program area goals are all linked directly to and consistent with the District’s Strategic Plan. However, some policies and procedures are outdated and need updating to ensure that they describe current expectations and processes.

The divisions within the Facilities Department have multiple guiding documents to implement their programs, however, the divisions lack specific and measurable program-level goals and objectives. BCSD has not updated the Comprehensive Environmental Health and Safety Plan since 2013.

The District’s Strategic Planning Accountability process is effective in evaluating program progress and costs, which in turn assesses the District’s progress toward meeting program goals and objectives. Program areas under review track and maintain related systems to monitor performance and evaluate progress toward meeting the area goals. There are examples where both policies and procedures provide the internal controls necessary to ensure that the program will meet its goals and objectives. The Ressel team found examples of outdated School Board policies and confirmed that the District’s General Counsel is currently conducting a policy review and update.

The Ressel team identified some outdated administrative and operational procedures in multiple areas, including the finance and facilities functions. These procedures provide both documented control structures and protect institutional knowledge in the event of staff turnover. Establishing regular review cycles for both policies and procedures would ensure these remain aligned and current.

Accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, the Brevard County School District partially met expectations in this area. BCSD has financial and non-financial information systems to support districtwide administrative and support functions, and these systems are instrumental in providing useful, timely, and accurate information to the

public. The legacy Enterprise Resource Planning System, however, is fragile and has perpetuated manual processes and systems; conversion to FOCUS is scheduled for October 2027.

The Ressel team found BCSD’s website contained a great deal of information for parents, students, staff and the general public, however the data is not logically organized or easily locatable. In most instances, access to program performance and cost information is available through BoardDocs and the departmental and campus Webpages. However, Board Committee information is difficult to find and is not shown on the Board Calendar, and legal meeting notices lack detail. A reorganization of the Website in general would benefit the public.

The District has processes in place to ensure the accuracy and completeness of information available to the public; however, corrective action and proactive monitoring processes and procedures to ensure the accuracy and completeness of program information are not fully documented. Maintenance of the Website is decentralized with only limited oversight of the content, or the process for correcting, updating or deleting content. Central oversight of Website organization and documented content controls are needed to improve accessibility and ensure the accuracy and timeliness of the posted information.

The Ressel team found only limited instances where corrective actions were needed, however, in the instances identified, BCSD staff took reasonable and timely action to correct the erroneous or incomplete program information submitted to the Board or posted on the District Website.

Compliance of the program with appropriate policies, rules, and laws

Overall, the Brevard County School District met expectations in this area. The Ressel team found that BCSD has established a variety of mechanisms to assess districtwide and program-level compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. These districtwide and program-level internal control mechanisms—including policies, procedures, checklists, and

systematic review processes—ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Program administrators have taken reasonable and timely action to address any areas of non-compliance formally identified by external and internal auditors and the Auditor General. However, BCSD has not timely addressed issues related to District and School Security or budgetary overspending contained in management letters. Additional monitoring of these areas of concern is needed.

BCSD has taken reasonable and timely actions to ensure that planned uses of the surtax comply with applicable state laws, rules, and regulations and has established mechanisms such as the Independent Citizen’s Oversight Committee to provide the community with assurances that the funds will be used as stated in the referendum.

As a result of past experience with a surtax and the distribution of funds to charter schools, the District has established processes to distribute funds to District charter schools and mechanisms for charter schools to report on how the funds are used.

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BACKGROUND AND INTRODUCTION

BACKGROUND AND INTRODUCTION

In October 2025, Ressel & Associates, LLC responded to an Invitation to Negotiate (ITN) issued from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) for a performance audit of the Brevard County School District (BCSD). OPPAGA awarded Ressel & Associates the contract and the audit team immediately began work.

As stated in the ITN, Ressel’s proposed work plan addressed the requirements of Ch. 2018-118, *Laws of Florida*, subsequently amended and codified in s. 212.055(11), *Florida Statutes*. The relevant portion states:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds. —It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s.212.054. (11)

PERFORMANCE AUDIT. —

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

- (b)*
- 1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.*
 - 2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.*
 - 3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.*
 - 4. The county or school district shall keep the information on its website for 2 years from the date it was posted.*
 - 5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.*

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies.

Statutory Charge In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of Brevard County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the final resolution.

The performance audit must evaluate the District administrative unit(s) related to the following programs:

- School Facilities;
- School Technology; and
- School Security

The Ressel team organized this performance audit report based on the statutory guidelines in the following six chapters:

- Chapter 1 - Program Economy, Efficiency, and Effectiveness
- Chapter 2 - Program Design and Structure
- Chapter 3 - Alternative Delivery Methods
- Chapter 4 - Goals, Objectives, and Performance Measures
- Chapter 5 - Reporting Accuracy and Adequacy
- Chapter 6 - Program Compliance

METHODOLOGY

Ressel & Associates began the audit by conducting a virtual kick-off meeting on December 5, 2025, with Brevard County School District (BCSD) administrators. During this initial Zoom meeting with the Superintendent and key administrators, Ressel & Associates shared the process as detailed in the work plan, timelines, and a preliminary data request list with the leadership team. Following this meeting, staff began the process of gathering data on the preliminary data request list and saving the documents to a shared file created by the District.

During this same meeting, administrators and Ressel & Associates discussed the need for a list of peer school districts to use for comparison purposes based on their size and/or proximity to BCSD. Based on the District's selection, the Ressel team began gathering peer data from the Florida Department of Education and directly from the following peer school districts:

- Lake County School District
- Osceola County School District
- Pasco County School District
- Polk County School District
- Seminole County School District
- Volusia County School District

While the Ressel team did not use comparison data to evaluate BCSD, the information, when analyzed along with the data gathered from the District, provided valuable insights into the challenges and opportunities that may exist in the Brevard County School District.

Beginning in mid-December 2025, the Ressel team conducted virtual diagnostic interviews and focus group sessions with key staff and Board members to obtain an understanding of the organizational culture, as well as the challenges and opportunities facing BCSD.

During the week of February 9-11, 2026, the Ressel team conducted an onsite visit primarily to tour the facilities, observe operations, and physically examine files and documents relating to the program areas under review. While onsite, the Ressel team visited multiple school and administrative sites in the District, accompanied by the members of the District's leadership team.

In addition, the Ressel team conducted case studies of three major capital outlay projects:

- Mila Elementary School Technology Infrastructure/Intercom Renewal
- Viera High School Track Renovation
- West Melbourne Elementary School for Science Classroom Addition

The case studies examine the projects from start to finish, identify lessons learned, if any, and how BCSD responded. **Chapter 1** of this report provides details on the case studies.

During the subsequent weeks, the team reviewed a wide array of policy and program documents, conducted additional telephone interviews and email exchanges as needed to ensure that the Ressel team collected, validated, and recorded all relevant data.

On April 13, 2026, the Ressel team provided a full draft of the final report to BCSD's leadership to review and validate the final report findings. On April 16, 2026, the review team held a virtual meeting with District leadership to discuss the District's comments and corrections to the final draft report; the review team made corrections based on documented evidence supporting any changes. Following the review, a final report was prepared and issued to the District on May 6, 2026, with the Superintendent's response provided as an addendum to this final report.

PEER COMPARISON DATA

Students

As shown in **Exhibit 1**, student enrollment counts in BCSD are 0.3 percent lower in the second quarter of SY 2025-26 than in the second quarter of SY 2021-22; on average, peer districts experienced an enrollment increase of 1.5 percent over the period. It should be noted that these enrollment figures include the charter schools’ enrollments in each district.

**Exhibit 1
Change in Student Average Daily Membership
2021-22 to 2025-26 School Years**

School District	2025-26	2024-25	2023-24	2022-23	2021-22	% Change since SY 2021-22
Brevard CSD	71,675	72,703	73,439	72,834	71,918	-0.3%
Lake CSD	47,579	46,981	48,071	46,950	46,619	2.1%
Osceola CSD	74,395	72,980	73,834	71,151	72,437	2.7%
Pasco CSD	86,265	82,683	84,237	82,678	81,545	5.8%
Polk CSD	115,847	111,301	114,596	110,419	110,265	5.1%
Seminole CSD	62,211	63,030	65,179	65,532	66,845	-6.9%
Volusia CSD	60,292	60,383	62,643	60,838	62,473	-3.5%
Average w/o Brevard	74,432	72,893	74,760	72,928	73,364	1.5%

Source: FL Department of Education, Survey 2, March 2026.

As shown in **Exhibit 2**, BCSD is within the range of its peers in the percent of minority and economically disadvantaged students but has a smaller percent of English as a Second Language students in all but one peer, and a larger percent of exceptional students which includes students with disabilities than all peers.

**Exhibit 2
Student Service Categories
2025-26 School Year**

School District	Percent Minority	Percent Economically Disadvantaged	Percent English as a Second Language	Percent Exceptional Students
Brevard CSD	45.1%	55.0%	5.1%	25.6%
Lake CSD	56.7%	43.6%	5.7%	19.2%
Osceola CSD	80.8%	62.7%	18.3%	15.8%
Pasco CSD	70.5%	50.2%	6.5%	21.4%
Polk CSD	49.6%	86.5%	11.6%	21.0%
Seminole CSD	60.8%	46.4%	5.9%	24.4%
Volusia CSD	61.4%	78.9%	4.6%	24.9%
Average w/o Brevard	63.30%	57.9%	10.1%	20.4%

Source: FL Department of Education, Survey 2, March 2026.

Exhibit 3 provides the District’s overall student performance as indicated by the districtwide grades assigned by the Florida Department of Education (FLDOE). The grading scale for district grades is as follows: A=68 percent of points or greater; B=58 to 67 percent of points; and C=57 percent of points or less. BCSD received an Informational Baseline Grade in 2023 of a “B,” a drop from the prior three years when the District’s grade was an “A”, and the District had no persistently low performing schools. As shown, the District has achieved an “A” rating over the last two years.

Exhibit 3
2024-25 School Year District Grades as of September 8, 2025

District	Percent Tested	Grade 2025	Grade 2024	Informational Baseline Grade 2023	Grade 2022	Grade 2021 *	Grade 2019	Grade 2018	Grade 2017	Grade 2016
Brevard CSD	98	A	A	B	B		A	A	A	B
Lake CSD	98	A	B	B	B	B	B	B	B	C
Osceola CSD	98	B	B	B	B		B	B	B	C
Pasco CSD	98	B	B	B	B		B	B	B	C
Polk CSD	98	B	C	C	C		B	B	C	C
Seminole CSD	98	A	A	A	A		A	A	A	B
Volusia CSD	97	A	B	B	B		B	B	B	B

* FLDOE did not give grades in 2021 due to COVID.

Source: <https://www.fl DOE.org/accountability/accountability-reporting/school-grades/index.stml>

Exhibit 4 presents student ethnicity by district, including charter schools. As shown, BCSD has a higher percent of White students than its peers.

Exhibit 4
Enrollment by Ethnicity
2023-24 School Year

School District	Total Enrollment	White		Black or African American		Hispanic/Latino		Asian		Native Hawaiian or Other Pacific Islander		American Indian or Alaska Native		Two or More Races	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%
Brevard CSD	71,675	39,332	54.9%	11,332	15.8%	12,923	18.0%	1,726	2.4%	164	0.2%	152	0.2%	6,046	8.4%
Lake CSD	47,579	20,586	43.3%	7,617	16.0%	15,415	32.4%	1,171	2.5%	143	0.3%	203	0.4%	2,444	5.1%
Osceola CSD	74,395	14,307	19.2%	9,619	12.9%	46,334	62.3%	1,582	2.1%	170	0.2%	215	0.3%	2,168	2.9%
Pasco CSD	86,265	43,462	50.4%	7,434	8.6%	24,526	28.4%	4,514	5.2%	137	0.2%	208	0.2%	5,984	6.9%
Polk CSD	115,847	34,217	29.5%	25,347	21.9%	50,615	43.7%	1,790	1.5%	178	0.2%	255	0.2%	3,445	3.0%
Seminole CSD	62,211	24,416	39.2%	8,993	14.5%	20,659	33.2%	4,384	7.0%	107	0.2%	229	0.4%	3,423	5.5%
Volusia CSD	60,292	30,188	50.1%	9,860	16.4%	15,333	25.4%	1,232	2.0%	88	0.1%	106	0.2%	3,485	5.8%
Peer Average w/o BCSD	74,432	27,863	38.62%	11,478	15.05%	28,814	37.57%	2,446	3.38%	137	0.20%	203	0.28%	3,492	4.87%

Source: FL Department of Education, Survey 2, March 2026.

Finance

Exhibit 5 shows that, compared to its peers, BCSD receives the lowest percentage of State funds and the highest percentage of local funds, with 50.37 percent of BCSD’s General Revenues coming from local sources.

**Exhibit 5
Actual General Revenue Sources
FY 2025**

School District	Total Federal Direct	Total Federal Through State and Local	Total Federal	Federal % Total Revenue	State	State % Total Revenue	Local	Local % Total Revenue	Total Revenue
Brevard CSD	\$653,285	\$1,782,708	\$2,435,993	0.34%	\$357,901,722	49.30%	\$365,646,284	50.37%	\$725,984,000
Lake CSD	\$372,826	\$4,052,417	\$4,425,243	0.96%	\$243,706,301	53.07%	\$211,066,385	45.96%	\$459,197,929
Osceola CSD	\$895,808	\$2,034,837	\$2,930,645	0.44%	\$429,185,813	63.79%	\$240,680,303	35.77%	\$672,796,761
Pasco CSD	\$919,160	\$3,787,233	\$4,706,393	0.56%	\$522,885,922	61.95%	\$316,385,530	37.49%	\$843,977,845
Polk CSD	\$1,401,894	\$3,379,605	\$4,781,499	0.45%	\$740,502,570	70.44%	\$305,924,748	29.10%	\$1,051,208,817
Seminole CSD	\$1,094,540	\$1,273,402	\$2,367,942	0.41%	\$335,658,707	58.67%	\$234,054,368	40.91%	\$572,081,017
Volusia CSD	\$1,809,958	\$2,790,956	\$4,600,914	0.81%	\$285,789,971	50.41%	\$276,492,643	48.77%	\$566,883,528
Peer Average w/o BCSD	\$1,082,364	\$2,886,408	\$3,968,773	0.61%	\$426,288,214	59.72%	\$264,100,663	39.67%	\$694,357,650

Source: FL Department of Education, Annual Financial Reports, March 2026.

Exhibit 6 indicates that BCSD’s spending per pupil is above peer averages in all but the Capital Projects category. Overall spending in BCSD exceeds all its peers.

**Exhibit 6
Annual Financial Report Expenditures
Per Unweighted Full-Time Equivalent (UFTE) Students
FY 2025**

School District	General	Special Revenue	Debt Service	Capital Projects	Total
Brevard CSD	\$12,224	\$2,114	\$981	\$1,478	\$16,797
Lake CSD	\$10,946	\$1,770	\$325	\$2,735	\$15,776
Osceola CSD	\$10,128	\$1,525	\$565	\$3,743	\$15,961
Pasco CSD	\$10,236	\$1,622	\$960	\$2,029	\$14,847
Polk CSD	\$10,027	\$2,333	\$488	\$649	\$13,497
Seminole CSD	\$9,865	\$1,922	\$157	\$827	\$12,771
Volusia CSD	\$10,166	\$1,890	\$674	\$2,303	\$15,033
Peer Average w/o BCSD	\$10,228	\$1,844	\$528	\$2,048	\$14,648

Source: FL Department of Education, March 2026.

Exhibit 7 examines spending by function over the last three years. Total Expenditures have increased by 24.25 percent over the three-year period. As shown, the gap between General Fund revenues and expenditures is increasing; the FY 2025 deficit rose to \$74.2 million. Transfers due from other funds resulted in a final deficit for the year of \$12.9 million, which was covered

by the general fund balance. At the end of the fiscal year, the fund balance for the general fund was \$50.3 million, with \$21.9million, or 45.54 percent, being unassigned.

**Exhibit 7
General Fund Expenditures
FY 2023 to FY 2025**

Expenditures	2024-25	2023-24	2022-23	% Change
Instruction	\$504,684,481	\$464,557,275	\$411,862,590	22.54%
Student Support Services	\$31,207,985	\$27,740,735	\$23,520,312	32.69%
Instructional Media Services	\$9,470,849	\$8,093,887	\$6,886,168	37.53%
Instruction and Curriculum Dev. Services	\$22,809,638	\$19,842,005	\$15,394,073	48.17%
Instructional Staff Training Services	\$2,858,966	\$2,475,156	\$2,162,872	32.18%
Instruction-Related Technology	\$11,429,834	\$9,623,789	\$8,422,140	35.71%
Board	\$1,667,753	\$1,435,894	\$1,289,007	29.38%
General Administration	\$1,531,430	\$1,746,070	\$1,776,390	-13.79%
School Administration	\$52,661,577	\$47,812,190	\$42,458,257	12.61%
Facilities Acquisition and Construction	\$8,095,214	\$6,623,581	\$13,128,265	-49.55%
Fiscal Services	\$4,506,143	\$4,074,446	\$3,437,761	18.52%
Food Services	\$1,577,596	\$1,508,419	\$628,259	151.11%
Central Services	\$9,482,276	\$8,838,385	\$7,765,658	22.11%
Student Transportation Services	\$21,792,486	\$19,624,096	\$14,867,225	46.58%
Operation of Plant	\$75,749,403	\$73,113,948	\$64,567,574	17.32%
Maintenance of Plant	\$24,355,761	\$20,232,402	\$17,955,787	35.64%
Administrative Technology Services	\$6,702,219	\$6,012,991	\$5,010,746	33.76%
Community Services	\$603,945	\$700,767	\$443,385	36.21%
CAPITAL OUTLAY: Facilities Acquisition and Construction	\$315,738	\$244,376	\$247,257	27.70%
Other Capital Outlay	\$8,323,200	\$3,064,293	\$2,209,477	276.70%
DEBT SERVICE: (Function 9200)				
Redemption of Principal	\$382,303	\$309,630	\$0	100.00%
Interest	\$14,767	\$22,934	\$0	100.00%
TOTAL EXPENDITURES	\$800,223,562	\$727,697,269	\$644,033,203	24.25%
Excess (Deficiency) of Revenues Over Expenditures	(\$74,239,562)	(\$18,216,624)	(\$33,032,530)	124.75%

Source: FLDOE Annual Financial Reports for FY 2023, FY 2024, and FY 2025.

Technology

Exhibit 8 presents expenditures for Instruction-Related Technology and Administrative Technology Services for the last three years. As shown, expenditures for Instructional Technology have increased by 35.7 percent while Administrative Technology expenditures have increased by 33.8 percent. As shown, Capital Outlay for both Instructional and Administrative Technology was minimal in FY 2023 and FY 2024. In FY 2025, the Capital Outlay expenditures increased, however these are not capital purchases related to the previous 2020 Surtax. In FY 2025, Capital Outlay expenditures increased for two reasons. First, FY 2024 expenditures were recorded in FY 2025 due to contract negotiations aimed at securing better pricing and new products. Second, the increase reflects purchases related to the District’s Classroom Modernization initiative and computer refreshment.

Exhibit 8
BCSD Actual General Fund Expenditures
Instructional and Administrative Technology
FY 2023 through FY 2025

Expenditure Categories	FY 2023		FY 2024		FY 2025		% Change	
	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.	Instruct.	Admin.
Salaries	\$6,172,254	\$2,496,634	\$6,883,307	\$2,891,986	\$7,728,562	\$3,047,748	25.2%	22.1%
Employee Benefits	\$2,004,002	\$847,237	\$2,381,401	\$1,035,613	\$2,746,441	\$1,130,863	37.0%	33.5%
Purchased Services	\$237,148	\$1,629,994	\$324,989	\$2,052,510	\$212,539	\$2,279,797	-10.4%	39.9%
Materials and Supplies	\$4,362	\$9,456	\$17,758	\$24,621	\$8,358	\$6,387	91.6%	-32.5%
Capital Outlay	\$1,448	\$23,279	\$16,334	\$5,834	\$733,934	\$235,668	50,586.0%	912.4%
Other	\$2,926	\$4,146	\$0	\$2,428	\$0	\$1,757	0.0%	-57.6%
Total	\$8,422,140	\$5,010,746	\$9,623,789	\$6,012,991	\$11,429,834	\$6,702,219	35.7%	33.8%

Source: FLDOE Annual Financial Reports for FY2023, FY 2024 and FY 2025.

Exhibit 9 compares BCSD’s total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, BCSD’s per pupil general fund expenditures are lower than all peers except Polk CSD; however, the data excludes Capital expenditures, which would significantly impact overall spending.

Exhibit 9
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2025

School District/ Expenditures	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Avg. w/o BCSD
Instruction-Related Technology	\$11,429,834	\$867,146	\$6,359,205	\$3,141,759	\$8,275,533	\$8,788,480	7,028,921	\$5,743,507
Administrative Technology Services	\$6,702,219	\$16,923,941	\$10,850,812	\$13,630,210	\$14,860,853	\$26,493,085	12,471,782	\$15,871,781
Total Expenditures	\$13,432,886	\$17,791,088	\$17,210,016	\$16,771,969	\$23,136,386	\$35,281,565	19,500,703	\$21,615,288
Average Daily Membership Survey 2 2024-25 w/o charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338	64,533
Per Student Expenditures	\$210.66	\$455.83	\$307.56	\$300.93	\$174.57	\$579.16	\$334.27	\$334.95

Source: FLDOE Annual Financial Reports, FY 2025.

Facilities

Exhibit 10 indicates that BCSD has more schools than the peer average in total, with more elementary and high schools and fewer middle and combination schools than the peer average. It is important to note that the number of schools shown in the chart includes charter schools. Overall, BCSD has the smallest average school size of its peers, with the exception of Pasco CSD, which may be reflective of the age of the facilities and the needs of the District at the time they were built.

Exhibit 10
Number of Public Elementary, Middle, High and Combination Schools
2025-26

District Name	Elementary	Middle	High	Combination	Total	Enrollment 2025-26	Average School Size
Brevard CSD	59	12	16	12	99	71,675	724.0
Lake CSD	21	9	9	16	55	47,579	865.1
Osceola CSD	30	10	16	22	78	74,395	953.8
Pasco CSD	76	23	22	18	139	86,265	620.6
Polk CSD	49	15	18	20	102	115,847	1,135.8
Seminole CSD	40	12	9	6	67	62,211	928.5
Volusia CSD	48	12	10	6	76	60,292	793.3
Average w/o Brevard	44	14	14	15	86	77,259	896.6

Source: <https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/school/index.shtml>; Enrollment: FLDOE, Average Daily Membership -Survey 2.

Exhibit 11 compares BCSD’s total and per pupil Facilities Acquisition and Construction, Plant Maintenance and Plant Operations expenditures to its peers. As shown, BCSD’s per pupil expenditures are higher than the peer average and all peer school districts but the Pasco CSD.

Exhibit 11
Comparative General Fund Expenditures
Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations
FY 2025

School District/ Expenditures	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Avg. w/o BCSD
Facilities Acquisition and Construction	\$8,095,214	\$1,631,901	\$16,904,327	\$19,849,855	\$15,315,182	\$3,420,066	\$3,475,533	\$10,099,477
Operation of Plant	\$75,749,403	\$43,813,400	\$51,970,157	\$65,558,707	\$104,637,693	\$54,103,482	\$64,027,895	\$64,018,556
Maintenance of Plant	\$24,355,761	\$14,809,534	\$13,610,973	\$16,928,603	\$32,503,368	\$22,021,491	\$21,169,108	\$20,173,846
Total Expenditures	\$108,200,378	\$60,254,835	\$82,485,457	\$102,337,165	\$152,456,243	\$79,545,039	\$88,672,536	\$94,291,879
ADM Survey 2 2024-25 w/o charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338	64,533
Per Pupil Expenditures	\$1,696.86	\$1,543.81	\$1,474.11	\$1,982.96	\$1,065.18	\$1,305.77	\$1,519.98	\$1,461.14

Source: FLDOE Annual Financial Reports for FY 20231, FY 2024, and FY 2025.

Exhibit 12 provides a three-year trend analysis of BCSD’s Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations General Fund expenditures. As shown, Facilities Acquisition and Construction costs declined by 38.3 percent, while Plant Operations expenditures rose by 17.3 percent and Plant Maintenance expenditures rose by 35.6 percent. Overall expenditures over the three years rose by 13.1 percent.

Exhibit 12
BCSD General Fund Expenditures
Facilities Acquisitions and Construction, Plant Maintenance and Plant Operations
FY 2023 through FY 2025

	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Total
FY 2023								
Facilities Acquisition & Construction	\$647,148	\$221,887	\$54,104	\$0	\$14,986	\$163,810	\$12,026,330	\$13,128,265
Plant Operations	\$20,834,412	\$8,420,266	\$18,062,458	\$16,016,751	\$1,079,035	\$111,606	\$43,046	\$64,567,574
Plant Maintenance	\$5,821,693	\$2,350,838	\$5,851,053	\$582,890	\$3,133,020	\$207,797	\$8,496	\$17,955,787
Total FY 2023	\$27,303,253	\$10,992,991	\$23,967,615	\$16,599,641	\$4,227,041	\$483,213	\$12,077,872	\$95,651,626
FY 2024								
Facilities Acquisition & Construction	\$713,346	\$255,001	\$38,815	\$0	\$8,945	\$183,926	\$5,423,548	\$6,623,581
Plant Operations	\$23,380,153	\$9,832,119	\$21,524,786	\$16,813,657	\$1,257,965	\$223,916	\$81,351	\$73,113,948
Plant Maintenance	\$6,426,360	\$2,652,150	\$7,006,652	\$520,295	\$3,547,704	\$62,276	\$16,965	\$20,232,402
Total FY 2024	\$30,519,860	\$12,739,270	\$28,570,253	\$17,333,952	\$4,814,614	\$470,118	\$5,521,864	\$99,969,931
FY 2025								
Facilities Acquisition & Construction	\$678,337	\$239,290	\$21,618	\$0	\$4,872	\$1,009,376	\$6,141,721	\$8,095,214
Plant Operations	\$25,283,711	\$10,935,593	\$22,034,197	\$15,789,702	\$1,245,676	\$254,569	\$205,955	\$75,749,403
Plant Maintenance	\$6,382,141	\$2,711,054	\$11,015,264	\$444,811	\$3,645,795	\$140,081	\$16,616	\$24,355,761
Total FY 2025	\$32,344,188	\$13,885,937	\$33,071,079	\$16,234,512	\$4,896,343	\$1,404,026	\$6,364,293	\$108,200,378
% Change								
Facilities Acquisition & Construction	4.8%	7.8%	-60.0%	0.0%	67.5%	516.2%	-48.9%	-38.3%
Plant Operations	21.4%	29.9%	22.0%	-1.4%	15.4%	128.1%	378.5%	17.3%
Plant Maintenance	9.6%	15.3%	88.3%	-23.7%	16.4%	-32.6%	95.6%	35.6%
Total	18.5%	26.3%	38.0%	-2.2%	15.8%	190.6%	-47.3%	13.1%

Source: FLDOE Annual Financial Reports for FY 2023, FY 2024, and FY 2025.

Exhibit 13 shows total annual energy costs by category. BCSD’s cost per square foot for all energy and for electricity alone is lower than the peer averages. Polk CSD had the lowest overall cost per square foot, and Seminole CSD had the highest cost per square foot of the peers.

**Exhibit 13
Annual Energy Cost Information
FY 2025**

District	Natural Gas	Bottled Gas	Electricity	Heating Oil	Total Energy costs	Total Square footage	Square Foot Cost	
							All Energy	Elec Only
Brevard CSD	\$186,648	\$292,128	\$16,028,767	\$0	\$16,507,542	\$13,278,499	\$1.24	\$1.21
Lake CSD	\$134,693	\$73,842	\$9,615,953	\$0	\$9,824,488	\$8,513,660	\$1.15	\$1.13
Osceola CSD	\$54,659	\$23,138	\$13,291,181	\$0	\$13,368,979	\$10,019,160	\$1.33	\$1.33
Pasco CSD	\$45,422	\$71,499	\$16,205,831	\$0	\$16,322,752	\$13,611,770	\$1.20	\$1.19
Polk CSD	\$319,652	\$149,789	\$17,706,496	\$0	\$18,175,937	\$19,464,861	\$0.93	\$0.91
Seminole CSD	\$278,071	\$118,242	\$18,681,470	\$0	\$19,077,783	\$11,475,950	\$1.66	\$1.63
Volusia CSD	\$197,934	\$0	\$13,518,195	\$789	\$13,716,918	\$11,066,867	\$1.24	\$1.22
Average w/o Brevard	\$171,739	\$72,752	\$14,836,521	\$132	\$15,081,143	\$12,358,711	\$1.25	\$1.24

Source: Florida Department of Education, Florida School District Annual Energy Report, FY 2025.

Exhibit 14 shows the number of permanent classrooms in BCSD and its peers. BCSD has more satisfactory total core and non-core classrooms than the peer average.

**Exhibit 14
Satisfactory Permanent Classrooms
FY 2025**

District	K-3 Core ClsRms	4-8 Core ClsRms	9-12 Core ClsRms	ESE Core ClsRms	Total Core ClsRms	Total NonCore ClsRms	Total ClsRms
Brevard CSD	1,297	1,230	810	359	3,696	449	4,145
Lake CSD	677	732	409	175	1,993	274	2,267
Osceola CSD	865	1,091	772	323	3,051	319	3,370
Pasco CSD	1,123	1,438	890	254	3,705	464	4,169
Polk CSD	2,028	1,826	1,155	390	5,399	668	6,067
Seminole CSD	991	1,054	804	238	3,087	369	3,456
Volusia CSD	1,087	1,065	621	222	2,995	331	3,326
Peer Average w/o BCSD	1,129	1,201	775	267	3,372	404	3,776

Source: District FISH data reported as satisfactory on January 2025.

Exhibit 15 compares the net square footage of instructional facilities, all permanent facilities and all relocatable facilities and provides information for the total Capital Outlay FTEs. As shown, BCSD has more Instructional and Permanent net square footage than the peer average, and less relocatable net square footage than the peer average.

**Exhibit 15
Total Net Square Footage and Capital Outlay FTE
FY 2025**

District	Total Instructional NSF	Total All Permanent NSF	Total All Relocatable NSF	Total Capital Outlay FTE
Brevard CSD	4,399,680	12,236,756	265,713	60,007
Lake CSD	2,664,959	7,348,096	436,881	41,226
Osceola CSD	3,456,807	8,903,758	330,932	52,775
Pasco CSD	4,580,712	12,092,568	496,120	72,638
Polk CSD	6,636,767	17,553,767	718,041	101,455
Seminole CSD	3,682,192	10,576,087	206,465	59,591
Volusia CSD	3,667,671	9,969,271	374,553	55,930
Peer Average w/o BCSD	4,114,851	11,073,925	427,165	63,936

Source: District FISH data reported as satisfactory on January 2025.

Exhibit 16 shows that the average age of the BCSD facilities is higher than that of all its peers. Approximately 66 percent of BCSD’s schools are more than 30 years old.

**Exhibit 16
Age of Permanent Facilities
FY 2024**

District	Total NSF	SQFT 1-10 Yrs. Old	SQFT 11-20 Yrs. Old	SQFT 21-30 Yrs. Old	SQFT 31-40 Yrs. Old	SFT 41-50 Yrs. Old	SQFT >50 Yrs. Old	Avg Age
Brevard CSD	12,236,756	3.0%	13.1%	17.4%	17.0%	5.0%	44.4%	42
Lake CSD	7,348,096	6.1%	25.5%	37.0%	13.5%	2.7%	15.3%	30
Osceola CSD	8,903,758	18.3%	28.1%	25.2%	21.0%	3.6%	3.8%	24
Pasco CSD	12,092,568	13.9%	29.8%	14.2%	16.8%	11.7%	13.7%	29
Polk CSD	17,553,767	11.4%	20.0%	18.4%	13.2%	11.8%	25.2%	36
Seminole CSD	10,576,087	6.8%	12.4%	29.9%	29.8%	9.5%	11.6%	32
Volusia CSD	9,969,271	7.8%	25.0%	18.8%	20.7%	13.3%	14.5%	34
Peer Average w/o BCSD	11,073,925	10.7%	23.5%	23.9%	19.2%	8.8%	14.0%	31

Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory on January 2024

Safety and Security

Exhibit 17 compares incident reports by district as a percentage of total student enrollment, including charter schools. As shown, in FY 2025, BCSD had a lower percentage of reported incidents than the peer average.

Exhibit 17
School Environmental Safety Incident Report
FY 2025, Final Survey 5

Type of Incident	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Average w/o Brevard
Aggravated Battery	10	9	4	317	12	4	89	73
Alcohol	32	15	16	37	34	31	31	27
Arson	2	0	1	17	3	0	1	4
Bullying	99	20	48	77	117	102	67	72
Burglary	1	0	0	2	1	0	1	1
Criminal Mischief - Felony Vandalism	7	1	5	14	4	3	8	6
Disruption On Campus-Major	97	37	48	670	74	31	152	169
Drug Sale/Distribution	38	15	35	16	23	17	11	20
Drug Use/Possession	445	162	306	836	395	278	189	361
Fighting	198	162	407	546	170	355	253	316
Harassment	5	2	7	17	8	6	34	12
Hazing	44	17	127	52	80	63	121	77
Homicide	0	0	0	1	0	0	0	0
Kidnapping	0	0	0	0	0	0	0	0
Larceny/ Grand Theft	0	0	1	0	1	0	0	0
Other Major	71	48	208	19	3	11	24	52
Physical Attack/ Simple Battery	1	0	0	4	2	7	2	3
Robbery	1	2	5	0	3	1	0	2
Sexual Assault	0	1	1	4	1	0	1	1
Sexual Battery	22	44	107	115	55	17	46	64
Sexual Harassment	45	18	36	133	26	20	40	46
Sexual Offenses (Other)	285	98	758	294	334	285	745	419
Threat/Intimidation	135	308	423	1,087	250	500	874	574
Tobacco	680	406	376	1,338	814	531	886	725
Trespassing	3	0	2	3	0	4	3	2
Weapons Possession	20	23	22	41	29	19	50	31
District Total	2,241	1,388	2,943	5,640	2,439	2,285	3,628	3,054
Average Daily Membership Survey 2 FY 2025	72,703	46,981	72,980	82,683	111,301	63,030	60,383	72,893
Incidents as a % of Enrollment	3.1%	3.0%	4.0%	6.8%	2.2%	3.6%	6.0%	4.3%

Source: FLDOE School Environmental Safety Incident Report, FY 2025.

As shown in **Exhibit 18**, the total number of reported incidents has decreased over the three years, including charter schools.

Exhibit 18
School Environmental Safety Incident Report
FY 2023through 2025

Type of Incident	2025	2024	2023	Change	% Change
Aggravated Battery	10	8	12	-2	-16.7%
Alcohol	32	41	44	-12	-27.3%
Arson	2	1	1	1	100.0%
Bullying	99	165	130	-31	-23.8%
Burglary	1	2	0	1	0.0%
Criminal Mischief (\$1000+)	7	4	12	-5	-41.7%
Disruption On Campus-Major	97	74	81	16	19.8%
Drug Sale/Distribution	38	40	27	11	40.7%
Drug Use/Possession	445	505	591	-146	-24.7%
Fighting	198	189	173	25	14.5%
Grand Theft (\$750+)/Larceny	5	6	11	-6	-54.5%
Harassment	44	45	27	17	63.0%
Hazing	0	3	2	-2	-100.0%
Homicide	0	0	0	0	0.0%
Kidnapping	0	0	0	0	0.0%
Other Major Offenses	71	26	60	11	18.3%
Robbery	1	1	0	1	0.0%
Sexual Assault	1	2	2	-1	-50.0%
Sexual Battery	0	0	0	0	0.0%
Sexual Harassment	22	21	20	2	10.0%
Sexual Offenses-Other	45	58	23	22	95.7%
Simple Battery	285	290	311	-26	-8.4%
Threat/Intimidation	135	134	107	28	26.2%
Tobacco	680	1,010	1,251	-571	-45.6%
Trespassing	3	15	3	0	0.0%
Weapons Possession	20	20	23	-3	-13.0%
District Total	2,241	2,660	2,911	-670	-23.0%
Average Daily Membership Survey 2	72,703	73,439	72,834	-131	-0.2%
Incidents as a % of Enrollment	3.1%	3.6%	4.0%		

Source: FLDOE School Environmental Safety Incident Report, FY 2023 through FY 2025.

Staffing

As shown in **Exhibit 19**, BCSD’s teacher salaries are higher than the peer average.

**Exhibit 19
Average Teacher Salary and Years of Experience
FY 2025**

School District	Average Teacher Salary	Number Employed	Employment Length (in Months)
Brevard CSD	\$54,121.31	4,794	10
Lake CSD	\$52,093.09	2,994	10
Osceola CSD	\$52,161.18	4,435	10
Pasco CSD	\$50,424.99	5,162	10
Polk CSD	\$51,749.71	6,551	10
Seminole CSD	\$56,595.75	4,011	10
Volusia CSD	\$52,584.80	3,899	10
Peer Average w/o BCSD	\$52,601.59	4,509	10

Source: FL Department of Education, March 2026.

Exhibit 20 focuses on BCSD’s total full-time equivalent (FTE) staffing trends over the last four years. As shown, the student-to-staff ratios have declined in each category in the last year, indicating that the increase in the number of staff exceeded the increase in student enrollment. Student enrollment decreased by 0.1 percent over the three years, while total Full-time Staff increased by 7.9 percent. The ratios of student to staff decreased for all categories of instructional and administrative staff, and indication of full-time positions increasing more rapidly than student enrollment.

**Exhibit 20
BCSD Staffing Trends
FY 2022 through FY 2025**

Category	2021-22	2022-23	2023-24	2024-25	Change	% Change
OFFICIALS, ADMINISTRATORS AND MANAGERS						
Officials, Administrators and Managers-Instructional	25	23	24	25	0	0.0%
Officials, Administrators and Managers-Noninstructional	43	50	50	52	9	20.9%
Total Officials, Administrators, Managers	68	73	74	77	9	13.2%
Consultants, Supervisors of Instruction	13	23	20	31	18	138.5%
Principal	105	102	102	102	-3	-2.9%
Assistant Principals	130	135	130	134	4	3.1%
Deans, Curriculum Coordinators	56	62	69	75	19	0.0%
Community Education Coordinators	0	0	0	0	0	0.0%
Total Administrative Staff	372	395	395	496	47	12.6%
SUPPORT STAFF						
Other Professional Staff Noninstructional	315	354	351	355	40	12.7%
Paraprofessionals	730	776	797	851	121	16.6%
Technicians	124	125	127	126	2	1.6%
Administrative Support Workers	526	521	585	602	76	14.4%
Service Workers	1,072	1,071	1,152	1,191	119	11.1%
Skilled Crafts Workers	121	115	109	92	-29	-24.0%
Unskilled Laborers	8	4	8	7	-1	-12.5%
Total Support Staff	2,896	2,966	3,129	3,224	328	11.3%
INSTRUCTIONAL STAFF						
Elementary Teachers (PK-6)	2,107	2,096	2,152	2,211	104	4.9%
Secondary Teachers (7-12)	1,580	1,622	1,626	1,633	53	3.4%
Exceptional Education Teachers	821	816	804	845	24	2.9%
Other Teachers	62	71	78	123	61	98.4%
Total Teachers	4,570	4,605	4,660	4,812	242	5.3%
School Counselor	179	171	188	175	-4	-2.2%
Visiting Teachers/Social Workers	39	46	47	44	5	12.8%
School Psychologists	34	26	28	33	-1	-2.9%
Librarians/Audio Visual Workers	84	84	83	87	3	3.6%
Other Professional Instructional Staff	414	442	461	476	62	15.0%
Total Instructional Staff	5,320	5,374	5,467	5,627	307	5.8%
Total Full-Time Staff	8,588	8,735	8,991	9,270	682	7.9%
Average Daily Membership Survey 2 without charter schools	64,207	64,903	64,173	63,765	-34	-0.1%
Student to Administrative Staff Ratio	172.6	164.3	162.5	152.2	-20	-11.8%
Student to Support Staff Ratio	22.2	21.9	20.5	19.8	-2	-10.8%
Student to Instructional Staff Ratio	12.1	12.1	11.7	11.3	-1	-6.1%
Student to Full-Time Staff Ratio	7.5	7.4	7.1	6.9	-1	-8.0%
Student to Teacher Ratio	14.0	14.1	13.8	13.3	-1	-5.7%

Source: FL Department of Education, March 2026.

Exhibit 21 presents total staffing of BCSD and its peers. In comparison to its peers, although BCSD's student to staff ratios vary by category, its Student to Total Administrator Staff Ratio is lower than all of its peers, indicating that BCSD has a somewhat high number of administrative staff.

**Exhibit 21
Staffing Peer Comparison
FY 2025**

Category	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Avg. w/o BCS
OFFICIALS, ADMINISTRATORS AND MANAGERS								
Officials, Administrators and Managers-Instructional	25	32	49	33	124	20	32	48
Officials, Administrators and Managers-Noninstructional	52	33	41	84	66	41	44	52
Total Officials, Administrators, Managers	77	65	90	117	190	61	76	100
Consultants, Supervisors of Instruction	31	10	15	23	8	11	13	13
Principal	102	55	80	114	153	67	77	91
Assistant Principals	134	109	113	208	263	127	132	159
Deans, Curriculum Coordinators	75	10	36	9	1	8	48	19
Community Education Coordinators	0	0	0	2	0	0	0	0
Total Administrative Staff	419	249	334	473	615	274	346	382
SUPPORT STAFF								
Other Professional Staff Noninstructional	355	319	305	434	591	343	485	413
Paraprofessionals	851	853	971	1,393	1,705	626	830	1,063
Technicians	126	59	133	98	238	38	49	103
Administrative Support Workers	602	461	658	802	711	384	610	604
Service Workers	1,191	923	1,324	2,079	2,399	882	1,286	1,482
Skilled Crafts Workers	92	63	63	42	192	132	137	105
Unskilled Laborers	7	38	61	85	25	3	30	40
Total Support Staff	3,224	2,716	3,515	4,933	5,861	2,408	3,427	3,810
INSTRUCTIONAL STAFF								
Elementary Teachers (PK-6)	2,211	1,289	1,511	2,218	2,778	1,616	1,498	1,818
Secondary Teachers (7-12)	1,633	1,120	1,738	2,247	2,746	1,557	1,426	1,806
Exceptional Education Teachers	845	545	459	1,048	1,153	452	867	754
Other Teachers	123	93	530	245	63	362	77	228
Total Teachers	4,812	3,047	4,238	5,758	6,740	3,987	3,868	4,606
School Counselor	175	103	146	200	265	150	149	169
Visiting Teachers/Social Workers	44	27	43	85	61	53	25	49
School Psychologists	33	17	36	55	38	38	20	34
Librarians/Audio Visual Workers	87	42	53	1	83	2	54	39
Other Professional Instructional Staff	476	316	776	768	1,219	300	369	625
Total Instructional Staff	5,627	3,552	5,292	6,867	8,406	4,530	4,485	5,522
Total Full-Time Staff	9,270	6,517	9,141	12,273	14,882	7,212	8,258	9,714
Average Daily Membership Survey 2 2024-25 without charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338	64,533
Student to Total Staff Ratio	6.9	6.0	6.1	6.3	6.5	8.4	7.1	6.6
Student to Total Instructional Staff Ratio	11.3	11.0	10.6	11.2	11.4	13.4	13.0	11.7
Student to Total Teacher Ratio	13.3	12.8	13.2	13.4	14.3	15.3	15.1	14.0
Student to Total Support Staff Ratio	19.8	14.4	15.9	15.6	16.4	25.3	17.0	16.9
Student to Total Administrative Staff Ratio	152.2	156.7	167.5	162.5	156.2	222.3	168.6	169.0

Source: FL Department of Education, March 2026.

***CHAPTER 1:
PROGRAM ECONOMY, EFFICIENCY,
AND EFFECTIVENESS***

1.0 PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

Chapter 1 presents audit findings related to the economy, efficiency, and effectiveness of the program areas under review. As part of fieldwork, Ressel & Associates (the Ressel team) examined the District's internal monitoring structure, including management reporting, and the results of internal and external audits and operational performance reviews. In addition, the Ressel team evaluated program performance and costs and thoroughly researched the strengths and weaknesses associated with past projects of comparable size and complexity.

The report provides the specific audit evaluation tasks below:

- 1.1 Management Reports** - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;
- 1.2 Performance Evaluation Criteria** - Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;
- 1.3 Findings and Recommendations** - Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.;
- 1.4 Program Performance** - Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available;
- 1.5 Case Studies of Past Projects** - Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and
- 1.6 Competitive Procurement** - Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

Finding on program economy, efficiency, and effectiveness: Meets

Program managers provide management reports containing both performance and cost information to leadership, the Independent Citizen's Oversight Committees, and the School Board on a regular basis. The District periodically evaluates the program areas under review as well as districtwide support areas on both performance and cost through internal performance assessments that periodically and on an ongoing basis provide performance and project status and cost information by which management, leadership and various committees can assess performance and cost. In most cases, the Strategic Plan provides the basis for evaluation at the leadership level.

Program administrators have taken reasonable action to address deficiencies in program performance identified in external and internal audit reports. The Audit Committee of the Board reviews external audit findings and the Auditor General's reports and investigations and monitors the actions to completion. However, BCSD has not adequately addressed concerns identified in Management Letters that accompany the external audits. In addition, a repeat finding by the Auditor General in the District and School Security functions may require additional monitoring to ensure that strengthened procedures are being implemented with fidelity.

Based on industry standards, best practices, and key performance indicators, the program areas under review are performing effectively and are using measures to control costs and continually improve operations.

As part of a detailed review conducted of three reasonably sized projects, the review team found that the Facilities Department processes and controls were effective in ensuring compliance with contracting laws, building codes and educational guidelines; controlling costs; maintaining the timeliness for project completion; and mitigating disruptions to learning during the construction period.

The District has an established set of written Purchasing policies, documented procedures, and a strong system of internal controls including checklists, legal reviews, and internal and advisory committee reviews to ensure that purchases are made in compliance with legal requirements. The BCSD takes maximum advantage of competitive procurement, volume discounts, and special pricing agreements and purchases goods or services that will advance the District's educational goals. Competitive procurement procedures are being used effectively and efficiently; rethinking the model for construction-related contracting has the potential for expanding the vendor pool given the large number of projects being planned. Additionally, Procurement immediately took action to address a deficiency in the PCard process identified by the Auditor General and updated procedures and improved monitoring procedures are addressing the current issue; future enhancement may also be addressed as the District moves to the FOCUS system, which will replace the legacy Enterprise Resource Planning (ERP) system for human resources, finance and other business functions, in October 2027.

Findings by Research Subtask:

- Subtask 1.1 - *Management Reports – Meets*
- Subtask 1.2 - *Performance Evaluation Criteria –Meets*
- Subtask 1.3 - *Findings and Recommendations – Partially Meets*
- Subtask 1.4 - *Program Performance – Meets*
- Subtask 1.5 - *Case Studies of Past Projects – Meets*
- Subtask 1.6 - *Competitive Procurement – Meets*

1.1 MANAGEMENT REPORTS

Subtask 1-1: Management Reports - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost. Overall Conclusion: (Meets)

1.1.1 District Support for Areas Under Review

OBSERVATION: The Brevard County School District (BCSD) School Board receives a wide array of mandatory, performance-based and compliance driven management reports, presented in public workshops, regular and special School Board meetings, and public hearings; reports of sensitive subject matter are presented in closed sessions for legally protected subject matter.

Reports provide accurate and appropriate details for informational and monitoring purposes. While costs are not always relevant in some reports, monthly financial reports provide sufficient details for program performance monitoring.

s. 1001.51 (12)(b), Florida Statute (*F.S.*): *Duties and Responsibilities of the District School Superintendent*, requires the Superintendent “*recommend such reports that should be kept in addition to those prescribed by rules of the State Board of Education; prepare forms for keeping such records as are approved by the School Board; ensure that such records are properly kept; and make all reports that are needed or required. (12)(b) Prepare for the approval of the district school board all reports, required by law and rules of the State Board of Education, to be made to the Department; and transmit promptly such reports, when approved, to the Department as required by law.*

BCSD School Board Policy 1180 (1), *Records and Reports* states, “*Administrators shall keep all reports as are required by F.S. 1001.51 (12), the Board’s policies, and as the Superintendent may deem necessary, for the effective administration of the schools/departments.*

Respective Cabinet members and the Superintendent present various Board reports that cover activities such as routine program operations, performance updates, procurement contract approvals, safety protocols, and certain cost information for program areas under review. For instance, Board agendas include items such as:

- Human Resources – staffing, personnel actions, and recruitment reports
- Financial Services – periodic program and financial reports
- Procurement – contract approval and management, consolidated purchasing results
- Project Management/Facilities – project progress and financial updates
- Audit Reports – audit findings, trends, and financial impact reports
- Strategic Plan Updates – program assessments, progress, and relevant cost monitoring
- Safety Reports – public and confidential incidents, safety inspections, and capital updates, and
- Legal Reports –litigation and contract attorney expertise and costs, legislative and policy updates

Program managers submit reports and related data sufficient for leadership and the Board to monitor program performance and cost. Staff submit reports to the Board that are generally accurate and provide appropriate details for monitoring both informational and financial aspects of program operations.

OBSERVATION: The General Counsel reports directly to the School Board and provides informational items, quarterly reports, and reports as needed regarding litigation, legal risks, policies, and compliance with state and federal regulations.

School Board Policy 0132 in the District’s bylaws section of the policy manual says the “*Board appoints the Superintendent and the Board Attorney.*” Section 14 of the General Counsel’s job description lists an essential function as “*provides annual report to the school board of all litigation.*”

General Counsel and the Board simplified the process and now use a quarterly statistical format of reporting to track as an annual report; General Counsel provides quarterly updates on legal activities such as litigation, policy reviews and adoptions, and other ongoing activities.

For example, recent General Counsel reports focused on major litigation settlements and structural changes including Moms for Liberty First Amendment lawsuit settlement; school closure procedures to ensure all state-mandated notification timelines and public hearing requirements were met; legal frameworks for staff reductions and contracts; and performance reporting through the required quarterly summary report of pending litigation.

District leadership has established an ongoing reporting cycle to monitor program performance and costs in a timely manner.

OBSERVATION: The Independent Citizens Oversight Committee (ICOC) holds regular meetings at least four times each year and provides written reports with verbal presentations regarding relevant findings directly to the Board at least once each year.

The Independent Citizens Oversight Committee (ICOC) Chairman is the liaison for information related to the utilization of capital revenue generated by the one-half cent surtax specifically reporting the alignment of funded projects with those identified in the Capital Project Plan. ICOC is governed by a formal charter last updated September 2024.

Brevard County voters passed a one-half cent sales surtax for the renewal of school facilities, technology, and security in 2014 and passed the continuation of the sales surtax in 2020. Ballot language for both sales surtax programs included an Independent Citizens Oversight Committee (ICOC) to monitor surtax expenditures. The School Board approved the Charter of the ICOC at its October 14, 2014 meeting. The Board updated the Charter after the 2020 referendum, and they last updated it in September 2024, at the request of the ICOC. The ICOC Charter states:

ICOC shall provide general oversight of the expenditures made through funds generated by the one-half cent surtax on sales for school facilities approved by the citizens of Brevard County on November 14, 2014, and renewed on November 3, 2020.

The key focus of ICOC is to assure that School Board's capital expenditures for mission critical facility renewal, educational technology and school security items are made in accordance with the School Board's published site-based priority lists, sequenced by highest severity of need and category ranking priority to best maintain a safe and appropriate educational environment.

Additionally, ICOC will evaluate the appropriateness of capital expenditures that are substituted for previously published items due to newly recognized needs deemed to be at a higher severity of need and category ranking priority than the previously published items or items replaced. (December 9, 2025, ICOC Report to the Board)

The ICOC reviews management reports and surtax data to monitor expenditures from the voter-approved one-half cent sales surtax; ICOC's primary duties are to ensure surtax funds are spent appropriately and report to the Board.

OBSERVATION: The BCSD School Board created an Audit Committee to direct and monitor the internal audit function, an independent review function to assess internal controls, operations, policies, and procedures of all organizational units, and to present a public report to the Board regarding its progress and findings.

The BCSD Audit Committee reviews management and audit reports for District program performance and costs and serves as an internal audit function. School Board Policy 6700 states in part, *"The purpose of the Audit Committee is to maintain a high level of accountability and fiscal responsibility to the Board and its citizenry. The Audit Committee shall provide advice to the Board as well as provide guidance and assistance to implement any changes to be brought forward through the audit process."*

The Audit Committee is composed of five community volunteers each appointed by a member of the Board and approved by the Board as a whole; The Audit Committee monitors and reports on audit activities;

The BCSD Audit Committee meets on a quarterly basis, and at least once a year reports to the Board regarding its progress and findings.

1.1.2 School Facilities

OBSERVATION: BCSD uses the data in the Five-Year District Facilities Work Program and the Five-Year Educational Plant Survey to manage its facilities.

Facilities staff use the Facilities Work Program report regularly to monitor program performance and cost. The report includes the five-year projected costs for maintenance, repair, and renovation of the District’s buildings.

The report includes the actual and projected revenues, which allow the Facilities staff to manage the performance of the facilities projects in relation to the revenue that is available. Because the report includes five years, the Facilities staff can shift the scope or timing of the projects if the expected expenditure and expected revenue do not align appropriately.

The report organizes the projected facilities construction costs by project for each campus. If a project increases the number of classrooms, the report includes that information. The facilities staff use this to manage the performance of consistency between the student enrollment shifts and the number of classrooms that they have now and will have in the future after they complete the construction and renovation projects.

The Florida Department of Education requires the Facilities Department to prepare a Five-Year District Facilities Work Program. In the introduction to the Work Program, also commonly referred to as a workplan, FLDOE says:

“The Five-Year District Facilities Work Program is a very important document. The Department of Education, Legislature, Governor’s Office, Division of Community Planning (growth management), local governments, and others use the work program information for various needs, including funding, planning, and as the authoritative source for school facilities related information.”

Exhibit 1-1 is an excerpt from the current work plan for the schedule of the capital outlay projects necessary to ensure the availability of classrooms for the projected student enrollment.

**Exhibit 1-1
BCSD Facilities Work Plan (Excerpt)
FY 2025 through FY 2029**

Project Description	Estimated Total Cost FY 2025- 2029
South Area Middle School: 1,200 student stations; 44 classrooms	\$56,500,000
South Area Westside Elementary Addition: 308 student stations; 14 classrooms	\$7,000,000
South Area Sunrise Elementary Expansion: 352 student stations; 16 classrooms	\$16,500,000
Central Area Bayside Senior High Addition: 750 student stations; 30 classrooms	\$18,500,000
Central Area Viera Middle School: 1,000 student stations; 38 classrooms	\$11,138,875
Separate Day School: 156 student stations; 16 classrooms	\$21,500,000
Edgewood High School Technology Lab: 25 student stations; 1 classroom	\$806,886

Source: BCSD Work Plan, FY 2025 through FY 2029.

BCSD also uses the educational plant survey to monitor program performance and cost. The survey provides information on the remodeling and renovation costs for campuses, the total net square feet impact, as well as the change in student station counts because of the construction projects. FLDOE requires the Facilities Department to prepare a Five-Year Educational Plant Survey. The preface of the report says the following:

The survey is “conducted in accordance with the requirements of, and pursuant to specifications in, Article IX and Article XII of the Florida Constitution; Chapters 1001, 1011, and 1013, F.S.; State Requirements for Educational Facilities (SREF); and the Florida Building Code (FBC). This survey report describes the current educational plants and the estimated capital outlay needs resulting from a systematic study of present educational and ancillary plants. This study also addresses future needs, including long range planning, to provide an appropriate educational program and services for each student based on projected capital outlay FTE’s (COFTE) approved or authorized for use by the Department of Education.”

Exhibit 1-2 is an excerpt from the educational plant survey.

Exhibit 1-2
BCSD Educational Plant Five-Year Survey Report (Excerpt)
SY 2024-25

Facility	Estimated Total Costs
Jupiter Elementary	Site Development: \$0 Site Improvement: \$374,544 Remodeling: \$1,035,832 Renovation: \$18,353,688 New Construction: \$0
Mila Elementary	Site Development: \$991,420 Site Improvement: \$2,462,909 Remodeling: \$3,899,316 Renovation: \$4,235,436 New Construction: \$3,756,804

Source: BCSD Educational Plant Five-Year Survey, SY 2024-25.

Effective organizations like BCSD use management reports with operational and financial information to monitor program performance and cost.

OBSERVATION: The interlocal agreement with Brevard County and multiple municipalities ensures that the Facilities Planning Division regularly receives residential growth count and cost information to propose adequate facilities are available for students.

The Facilities Planning Division manages program performance and cost by tracking residential growth throughout the county. They coordinate with other entities to ensure accurate student membership count projections are available to inform the planning needs for the current and future school facility needs.

The Division uses this information to monitor program performance and cost through a student generation multiplier. Determining the number of students generated from new residential development is necessary to identify the new development's impact on the campuses. The number of students living in a housing unit varies depending on the type of residential housing.

The Brevard County School District (BCSD) calculates the student generation multiplier for four housing types: single family, multi-family, condominiums, and mobile homes. **Exhibit 1-3** provides the current student generation multiplier for each type of housing:

Exhibit 1-3
BCSD School Concurrency Student Generation Multiplier
2022

School Type	Single Family	Condo	Mobile Home	Multi-Family
Elementary	0.24	0.01	0.11	0.11
Middle	0.07	0.004	0.02	0.02
High	0.12	0.002	0.03	0.05
Total	0.43	0.02	0.16	0.18

Source: *Interlocal Agreement for Public School Facility Planning and School Concurrency, 2014.*

s. 163.01, *F.S.*, s. 163.31777(1), *F.S.*, and s. 1013.33, *F.S.*, require the county, cities, and the School Board to enter into an agreement. In 2008, BCSD and 15 entities adopted the *Interlocal Agreement for Public School Facility Planning and School Concurrency*. In 2014, they updated it. The interlocal agreement includes these entities:

- Brevard County Board of County Commissioners
- School Board of Brevard County
- Cities and/or Towns of Cape Canaveral, Cocoa, Cocoa Beach, Grant-Valkaria, Indialantic, Indian Harbour Beach, Malabar, Melbourne, Melbourne Beach, Palm Bay, Rockledge, Satellite Beach, Titusville, and West Melbourne.
- The towns of Melbourne Village and Palm Shores are exempt.

Exhibit 1-4 provides an excerpt from the introduction of the Interlocal Agreement:

Exhibit 1-4
Interlocal Agreement for Public School Facility
Planning and School Concurrency
Introduction

WHEREAS, the County, Cities, and School Board recognize the benefits that will flow to the citizens and students of their communities by more closely coordinating their comprehensive land use and school facilities planning programs: namely (1) better coordination of new schools in time and place with land development, (2) greater efficiency for the school board and local governments by placing schools to take advantage of existing and planned roads, water, sewer, and parks, (3) improved student access and safety by coordinating the construction of new and expanded schools with the road and sidewalk construction programs of the local governments, (4) better defined urban form by locating and designing schools to serve as community focal points, (5) greater efficiency and convenience by co-locating schools with parks, ball fields, libraries, and other community facilities to take advantage of joint use opportunities, and (6) reduction of pressures contributing to urban sprawl and support of existing neighborhoods by appropriately locating new schools and expanding and renovating existing schools; and

WHEREAS, the County, Cities and School Board have determined that it is necessary and appropriate for the entities to cooperate with each other to provide adequate public school facilities in a timely manner and at appropriate locations, to eliminate any deficit of permanent student stations, and to provide FISH Capacity for projected new growth; and

Source: *Interlocal Agreement for Public School Facility Planning and School Concurrency, 2014.*

The *Interlocal Agreement for Public School Facility Planning and School Concurrency* also provides the requirement for the planning staff of multiple entities to establish a Capital Outlay Committee (COC) who meet quarterly to discuss capital updates. **Exhibit 1-5** provides a summary of the COC's functions:

Exhibit 1-5
Interlocal Agreement for Public School Facility
Planning and School Concurrency
Capital Outlay Committee Charter

2.2 Capital Outlay Committee (COC). The Parties hereby establish a Capital Outlay Committee (COC) for the purpose of reviewing potential sites for new schools, proposals for significant renovation, potential closure of existing schools and opportunities to co-locate schools with other public facilities such as parks, libraries, and community centers to the extent possible. In addition, the Committee will discuss issues and formulate recommendations regarding coordination of land use and school facilities planning, including such issues as population and student projections, development trends, school needs, joint use opportunities, and ancillary infrastructure improvements needed to support the school and ensure safe student access. Based on information gathered during the review, the COC will submit recommendations to the Superintendent or designee. Additionally, the COC will be a standing committee to review the School Board's annual Five Year District Facilities Work Program in accordance with Section 4.1 and 10 of this Agreement, and serve as the required oversight committee for school concurrency as detailed in Section 14 of this Agreement.

Source: *Interlocal Agreement for Public School Facility Planning and School Concurrency, 2014.*

Using this information from multiple sources on a regular basis allows the District to adequately monitor program performance and cost.

1.1.3 School Technology

OBSERVATION: The Educational Technology Department (ETD) prepares regular management reports detailing progress toward implementation of projects including current and anticipated costs.

The Department is currently completing a series of projects envisioned in the 2020-2024 District Technology Plan and is projecting a new series of plans and projects (including projected costs) should the Surtax pass in the Fall.

The project plans contain timelines, responsibility assignments, costs, and detailed information on the coordination of projects with the Facilities Division to reduce the impact on campuses. For example, Facilities will conduct certain IT-related installations at the same time as other electrical and structural changes underway at a campus or within a specific classroom.

ETD updates these project plans regularly and provides the updated timelines and cost estimates to leadership, and when appropriate, to the Board or ICOC.

The District identifies and vets with the various groups the delays, cost overruns, and the like, as part of the process for monitoring performance and implementing appropriate modification to the plans to address the concerns.

OBSERVATION: The Educational Technology Division maintains metrics and a dashboard indicating progress toward its goals and reports this progress to the Board on at least a quarterly basis; staff report performance and related cost information through project management/progress reports.

BCSD has had Surtaxes in place since 2014. Throughout this time, ETD has tracked progress and reported their progress to leadership, the ICOC and the Board. Some of the accomplishments tracked and recorded for use of proceeds from the 2020 Surtax include:

Structured Cabling Systems (SCS) at 15 schools throughout Brevard County.

Endeavour Elementary, Andersen Elementary, Columbia Elementary, Creel Elementary, Saturn Elementary, Fairglen Elementary, Golfview Elementary, Mila Elementary, Pinewood Elementary, Space Coast Jr/Sr High, Edgewood Jr/Sr High (constructing), Sunrise Elementary (constructing), Palm Bay Elementary (constructing), Viera High (designing)

Student computer upgrades. 2,830 devices across all schools. (2023)

Student computer upgrades. 1,750 devices across all schools. (2025)

School router upgrades across all sites in Brevard County (2022)

Switch upgrades across all school sites, leveraging ERATE discounts. (2022)

Cisco 9200 Series – 649 units

Cisco 9300 Series - 450 units

Wireless Access Point upgrades across all school sites, leveraging ERATE discounts. (2022)

Meraki MR56 Interior – 5,286 units

Meraki MR86 Exterior – 1,382 units

Centralizing Server hardware at the District level

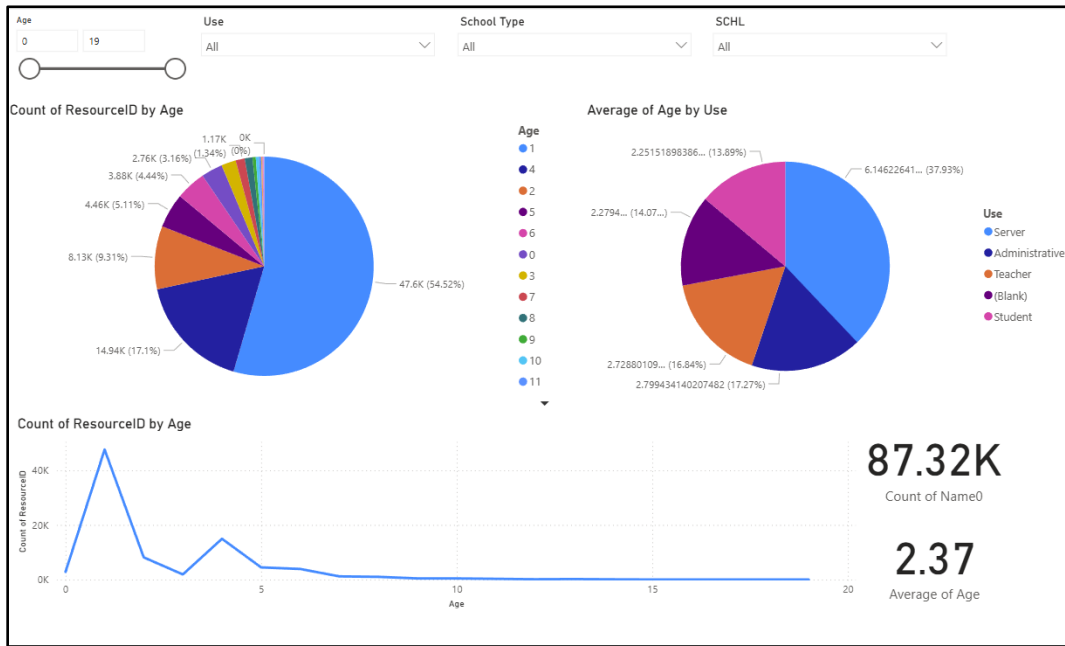
Modern Classroom rollout (ongoing) throughout all 4 – 12 grade classrooms at all school sites in Brevard County. (Full implementation included in SCS projects).

ETD’s dashboards track performance toward meeting District goals particularly as it relates to creating the Modern Classrooms. For example, the dashboard tracks the following information at the District and campus level:

- Total number and type of devices allocated by campus, classroom, and grade level
 - Includes laptops, Chromebooks, smart boards (Promethean Boards), Sound systems, and the like
- Number of student devices allocated by student category
- Average age of student devices by student category
- Device Counts: staff, student, admin, teachers, labs, spares, devices under repair, and servers

Exhibit 1-6 provides an example of a dashboard regarding the age of devices.

Exhibit 1-6
BCSD Dashboard on Age of Devices



Source: Information Technology Services Division, March 2026.

In addition, each project undertaken by ETD has a budget and timeline established at the onset; staff evaluate performance through project progress reports.

Detailed planning documents with progress milestones and timelines allow for the evaluation of performance. Cost data provided in these reports allows for the evaluation of cost controls and management techniques the District uses to bring the projects in on time and within budget.

1.1.4 School Security

OBSERVATION: The Director of District and School Security, designated as the Safe Schools Specialist, reports performance and cost information directly to the Superintendent and the School Board.

The Brevard County Sheriff's Office contractually provides the Director of District and School Security as a liaison to facilitate coordination between the two entities. As such, the Director of District and School Security reports directly to the Superintendent quarterly and annually on safety and security matters.

s. 1006.07 (6) *F.S.* requires the District Safe Schools Specialist to report directly to the Superintendent and School Board on specific safety matters including: quarterly reports of District noncompliance with school safety laws; reports of personnel violations by administrative or instructional staff who violate safety protocols such as leaving gates unlocked; and annual School Security Risk Assessments (SSRAs) for every campus, including mental health, school safety and specialized support.

The Director of District and School Security reports ongoing costs of services, costs of remediation and costs of capital improvements through the Superintendent's weekly Cabinet meetings to the Superintendent and Board as appropriate. School Safety regularly reports to the School Board in closed sessions regarding school assessments and safety concerns, including cost data relating to specific projects and programs and is adequate to monitor program performance and cost.

1.2 PERFORMANCE EVALUATION CRITERIA

Subtask 1-2: Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost – Overall conclusion: (Meets)

1.2.1 District Support for Areas Under Review

OBSERVATION: The Superintendent holds regular meetings with the Cabinet as a whole and individually where they discuss their progress, challenges and areas for improvement or concern; the Superintendent conducts formal evaluations annually but were not available to the review team during the audit.

The Superintendent and all members of the Cabinet confirmed that they hold weekly Cabinet group meetings, and the Superintendent holds individual one-on-one meetings as needed to review progress, discuss challenges and plans to address areas needing improvement.

As a follow up and evaluation of Cabinet members' respective program areas, the Superintendent requests direct reports self-evaluate their mid-year performance relative to their goals. The Superintendent conducts performance evaluations around February and holds rankings on a scale of unsatisfactory to highly effective, and encompass categories such as:

- Leadership Skills
- Management Skills
- Communication
- Judgment
- Customer Service, and
- Teamwork

The Strategic Plan identifies accountability for achieving goals as well as individual performance goals for respective departments, but the review team was not provided copies of those evaluations for confidentiality reasons.

OBSERVATION: The BCSD Chief Strategic Communications Officer gathers feedback directly from parents and students through the Parent Leadership Team and Student Advisory Council to inform decision making and enhance community engagement; however, the District has no such initiative to periodically gather feedback to evaluate performance of educational support systems that contribute to student success.

BCSD uses surveys as a valuable tool to gather information and evaluate program performance and works through its strategic plan as an assessment model. The District Strategic Plan goal, *Community Connection: Enhance the school district's reputation and appeal by building trust, fostering pride, and positioning it as the leading choice for families and business partners*, establishing the framework for a feedback model to evaluate program performance.

Objective One of the Connections goals is: *Strengthen public trust in district decisions and leadership* and Strategy Three supports, *Gather feedback directly from parents and students through the Parent Leadership Team and Student Advisory Council to inform decision making and enhance community engagement*. Such feedback provides independent assessment of service performance.

District support systems reviewed maintain comprehensive dashboards of key performance indicators and metrics to measure operational services supporting academic success but do not include feedback from users of those services to evaluate service performance. Surveying users to gather feedback on support services provides critical, evidence-based data to identify service gaps, enhance operational efficiency and decision making. Key benefits of surveying users of District support services include:

- Identify performance gaps and areas for improvement;
- Enhance operational services;
- Build trust;
- Support strategic decision making;
- Track progress over time; and
- Improve engagement.

Florida school districts routinely use surveys to obtain input regarding services from District departments and allow school principals, parents, and users to provide feedback to evaluate program performance.

RECOMMENDATION 1-1: Create an annual survey to gather feedback from users to better evaluate support services and enhance program efficiency and decision making.

1.2.2 School Facilities

OBSERVATION: The Facilities Department uses a Facility Assessment portal to evaluate its equipment and maintenance needs on an ongoing basis.

With more than 80 campuses and other buildings, the District noted that the volume of equipment to identify and maintain was a critical piece of information that was incomplete. They developed an initiative to begin to gather this information. The Department initially contracted to tag all equipment and determine the installation date for each piece of equipment. The contractor provided this information, and the Department developed a Facility Assessment portal using a Smart Sheet to summarize the data. Since the initial tagging, the Department has continued to update and maintain the Smart Sheet as BCSD adds or replaces equipment. **Exhibit 1-7** identifies the components of the Facility Assessment Portal.

**Exhibit 1-7
Facility Assessment Portal
2026**



Source: BCSD, 2026.

As shown in **Exhibit 1-8**, the portal captures data for multiple types of equipment.

**Exhibit 1-8
Facility Assessment of Portal Types of Equipment
2026**

Assessment Category	Equipment Type
EH&S Facility Assessments	Playgrounds
	Soft Fall Surfaces
	Mulch Fall Surfaces
	Playground Swing Bays
	Football Grandstands
	Gymnasium Bleachers
Grounds & Civil Facility Assessments	Storm Water Drainage
	Storm Sewer Piping
	Parking Lots
	Sidewalks
Athletic Facility Assessments	Tennis Courts
	Hard Courts
	Covered Play Pavilions
	Swimming Pools
Fire Protection Facility Assessments	Fire Alarms
County Services Facility Assessments	Classroom Cabinets
	Classroom Flooring
	Group Restrooms
Architectural Facility Assessments	Windows
	Fencing
	Interior Doors
	Exterior Doors
	Acoustic Ceiling Tile
	Roofing
	Elevators
BAS/Chillers Facility Assessments	BAS Controls
	Chillers
	Cooling Towers
	State Inspected Boilers
	Chilled Water Piping
HVAC Facility Assessments	Air Handlers Chilled
	Air Handlers DX Package
	Air Handlers DX Split Units
Electrical Facility Assessments	Intercoms
	Electrical System
	Main Distribution Panels
	Emergency Generators
Plumbing Facility Assessments	Sanitary Sewer Piping
	Potable Water Piping
	Isolation Valves
	Backflow Preventers
	Lift Stations
Educational Technology Assessments	Grease Traps
	Modern Classrooms
	Structured Cabling

Source: Facility Assessment Portal, 2026.

In each of the facility assessment areas, the portal includes multiple data points. The portal data includes the equipment installed in all District campuses and buildings with the installation date, age, estimated life cycle, cost, estimated replacement date, and future cost. The performance information includes the funding program, group, discipline, project, and multiple other data points to evaluate the program. As the Facilities staff add equipment in a campus or building, they assign a priority and replacement sequence. **Exhibit 1-9** summarizes the assessment priorities and replacement sequence data points that are in the portal.

Exhibit 1-9
Facility Assessment Portal Priority and Replacement
2026

Assessment Priority	
1	Currently Critical (1 Year)
2	Potentially Critical (2 Years)
3	Necessary – Not Yet Critical (3-5 Years)
4	Recommended (6-10 Years)
5	No Action (11 Years and Up)
Replacement Sequence	
A	Replace First
B	Replace Second
C	Replace Third
D	Replace at Life Cycle

Source: Facility Assessment Portal, 2026.

The five Assessment Priority options are critical performance information elements that the Facilities Department uses to determine what equipment they need to replace and by when. The portal includes the expected cost of the equipment.

Facilities staff use the portal to assess the program performance and cost. They can run a query on any of the information in the portal. For example, they can run a program report that shows all the Assessment Priority 1 needs across the District by campus. The portal defines Priority 1 as currently critical, which means the District should replace the equipment in one year. Facilities management uses this information to assemble the budget, and if the budget is inadequate to fund all Priority 1 items, management can amend the Facility Assessment Portal to shift the priority of equipment to another year.

Facilities staff also use the portal to evaluate cost by using several fields that enable staff to efficiently manage the facilities program. For example, staff log the original cost of the equipment in the “cost” field and estimate the future cost of the equipment based on the expected performance of the equipment. Identifying the number of years that the equipment will last based on industry standards ensures the district is prepared when it is time to replace the equipment. Staff periodically review the data in the portal and update the estimated cost if they expect, for example, that they may need to replace the equipment sooner than expected.

Having a comprehensive data portal on all the equipment owned by the District allows the District to efficiently manage its facilities operations.

1.2.3 School Technology

OBSERVATION: The Chief Information Officer regularly meets with and evaluates the Directors over the Educational Technology Department's four main Divisions based on internal performance measures as well as project progress reports that the Officer also submits to the Superintendent, the Board and ICOC.

Although the school facilities are aging, the District's Strategic Plan has a goal relating to the creation of Modern Classrooms with state-of-the-art technology throughout the District. Not only does the CIO monitor the progress of this project, which involves participation by all four Divisions. The Superintendent as well as the Board and ICOC carefully monitor and evaluate the overall Department's progress. Within the Department each Division is accountable for a portion of the overall project:

- *Division of Information Technology supports the needs of students, teachers, and staff by providing the infrastructure required to utilize modern technology and collaboration tools.*
- *Division of Educational Technology Projects provides support to the district's infrastructure and contains the Technology Support Services (TSS) division that is responsible for the installation of structured cabling systems, which includes ITV and audio-visual needs.*
- *Division of Management Information Systems (MIS) - is responsible for the core data and software applications that run both student and business aspects of the district. They provide various levels of training, support, and custom programming for a multitude of systems.*
- *Division of Instructional Technology and Customer Service provides professional development, digital learning tools, and customer service to support the seamless integration of technology into teaching and learning.*

Each Division and the Department as a whole share project updates with the Superintendent and cabinet weekly and ultimately with the Board on a quarterly basis. In addition to progress, each Division, and the Department as a whole compare actual costs to budgeted or projected expenditures as part of the evaluation process.

The Superintendent meets individually with the CIO and the staff on a regular basis to evaluate project progress; the District ties all projects directly to the goals outlined in the 2020-24 District Technology Plan, Strategic Plan, and plans in place for future projects should the Surtax pass in the Fall.

Of particular concern is ensuring that the District conducts upgrades equitably, ensuring that they prioritize schools with the greatest need and projects are completed in a timely manner. Internal dashboards track devices and infrastructure information districtwide, by campus and in some cases by grade level, to validate and measure progress toward these goals.

1.2.4 School Security

OBSERVATION: The Superintendent regularly evaluates performance of the District’s school safety function and School Board based on a series of reports containing confidential and public performance and cost data.

The BCSD Director of District and School Security provides key performance indicators to the Superintendent and School Board, both in summary and by individual campus; BCSD uses information to make decisions on staffing, evaluate performance of mandatory drills, drive physical modifications to address areas of growing concern and evaluate the performance of the overall District and School Security program in comparison to state and federal standards.

The Superintendent and Board also evaluate school safety districtwide based on student wellness and performance data; dashboards provided to the Superintendent and Board track truancy, attendance data, and mental health and wellness activities; the Academic and operational program areas outside of the District and School Security function are held accountable by the Superintendent and Board for addressing areas of concern directly related to those program areas.

The Ressel team found the State and local reports, not available to the public due to confidentiality issues, to be sufficient for assessing overall performance in the District and School Security area.

1.3 **FINDINGS AND RECOMMENDATIONS**

Subtask 1-3: Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc. – Overall conclusion: (Partially Meets)

1.3.1 District Support for Areas Under Review

OBSERVATION: The District has established a framework of Board Policies, audit oversight charters, and procedures for program administrators to take reasonable and timely actions to address any formally reported deficiencies in program performance or cost identified through internal and external audits.

The District’s framework to address deficiencies in program performance includes Board policies and Independent Citizens Oversight Committee (ICOC) and Audit Committee charters, and administrative procedures.

FY 2023 Mid Term Report of Audit Committee Activities dated April 19, 2023, outlines follow up audit objectives to determine if:

- Open issues from previous audit reports have been properly remediated.
- Management actions have either been effectively implemented; or
- Senior management has accepted the risk of not acting.

The Florida Auditor General's best practices guidelines, s. 11.45, *F.S.*, for an effective response to audit findings is evidence of initiation of a corrective action plan within 45 days. Except for the observation relating to the Management Letters discussed above, the District is diligent in its efforts to follow up on external and internal audit formal audit findings and the findings contained in the Auditor General's Operational reviews.

OBSERVATION: The District's Annual Comprehensive Financial Reports (ACFRs) have consistently received unmodified opinions. However, overbudget expenditures without Board approval at the end of the fiscal year is an ongoing deficiency identified in the external auditor's management letters. Corrective actions have addressed the immediate concern, only to have the issue reappear in another area of the budget in subsequent years.

The District's ACFRs (formerly entitled Comprehensive Annual Financial Reports or CAFR) have consistently received unmodified opinions, indicating that the annual financial statements were prepared accurately in all material respects and comply with accounting standards and applicable regulations that the District is using

BCSD has used Forvis Mazars LLC (formerly known as MSL Certified Public Accountants) to conduct its annual financial audit. The Auditor General also conducts a Single Audit every three years for larger school districts. **Exhibit 1-10** provides the audits results for the past five years; the lower section of the exhibit provides a summary of the deficiencies noted in the Management Letters.

**Exhibit 1-10
Brevard County School District
Financial and Federal Single Audit Results
FY 2021 through FY 2025**

	FY 2025	FY 2025	FY 2024	FY 2023	FY 2022	FY 2022	FY 2021	
Auditor	Auditor General (Single Audit)	Forvis Mazars, LLC*	MSL Certified Public Accountants	MSL Certified Public Accountants	MSL Certified Public Accountants	Auditor General (Single Audit)	MSL Certified Public Accountants	
Type of Auditor’s Report Issued – Financial Statements	Unmodified	Unmodified**	Unmodified	Unmodified	Unmodified**	Unmodified**	Unmodified	
Material Weaknesses – Financial Reporting	No	Schedule of Findings and Questioned Costs not provided in the ACFR	No	No	Schedule of Findings and Questioned Costs not provided in the ACFR	No	No	
Significant Deficiency – Financial Reporting	None Reported		None Reported	None Reported		None Reported	None Reported	None Reported
Material Non-Compliance – Financial Statements	No		No	No		No	No	No
Material Weaknesses – Federal Awards	No		No	No		No	No	No
Significant Deficiency – Federal Awards	None Reported		None Reported	None Reported		None Reported	None Reported	None Reported
Type of auditor’s report issued on compliance for major programs	Unmodified		Unmodified	Unmodified		Unmodified	Unmodified	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? (formerly Section 510(a) of OMB Circular A-133)?	No		No	No		No	No	No
Prior Year Audit Findings Corrected	No		No	No		No	No	Yes

Exhibit 1-10 (Continued)
Brevard County School District
Financial and Federal Single Audit Results
FY 2021 through FY 2025

Other Matters/Management Letters

FY 2022 AG Single Audit: District records show that expenditures were not always limited to budgeted amounts. As of June 30, 2022, General Fund expenditures exceeded the budgeted amounts in six functional categories by \$8,805 to \$2,192,806, or a total of \$3,269,335, and the Board did not amend the budget by September 10th to authorize the over-expended amounts.

FY 2024 ACFR Management: MLC 2024-001 Budgetary Controls Condition We noted during review of the District's records that, in some instances, expenditures exceeded budgeted amounts at a functional level without appropriate Board approval by the statutory September 30th deadline. The District did not have formal control in place to ensure timely communication between departments and charter schools to meet the statutory deadline to obtain Board approved budget amendments.

FY 2025 Management Letter: MLC 2025-001 Budgetary Controls We noted during review of the District's records that, in some instances, expenditures exceeded budgeted amounts at a functional level without appropriate Board approval by the statutory deadline. Total capital outlay expenditures in the contracted programs special revenue fund were in excess of final budgeted amounts.

* Same company, but there was a name change.

** For the years when the Auditor General conducts a Single Audit, the Schedule of Findings and Questioned Costs is not presented by the external auditor; the AG presents the schedule with the Single Audit.

Source: BCSD's Annual Comprehensive Financial Reports or AG Single Audit Schedule of Findings and Questioned Costs for Fiscal Years 2025, 2024, 2023, 2022, and 2021.

As shown, the Auditor General pointed out the over-budget expenditures in the FY 2022 Single Audit. The Management Letters issued in FY 2024 and FY 2025, pointed out similar over-budget spending but the expenditures originate in different departments or functions.

According to staff, the budget overspending issue is primarily the result of end of year closeout procedures. As stated in the FY 2025 Management Letter, s 1011.06(2), F.S. and Board Policy 6233 allow end-of-year expenditures to exceed budgeted amounts provided the Board approves the expenditures and amends the budget no later than the annual due date established by the State Department of Education for submitting the District's annual financial report.

The issues in each of the year's notes involved different accounts [*emphasis added*]:

FY 2022 Issue: *As of June 30, 2022, General Fund expenditures exceeded the budgeted amounts in six functional categories by \$8,805 to \$2,192,806, or a total of \$3,269,335, and the Board did not amend the budget by September 10th to authorize the over-expended amounts.*

FY 2024 Issue: *The District did not have a formal control in place to ensure timely communication between departments and charter schools to meet the statutory deadline to obtain Board-approved budget amendments.*

FY 2025 Issue: *The required supervisory review process for final budget amendments was not executed appropriately to ensure timely adjustments to the allocation of capital budget amounts between functions.*

In each case the District concurred with the findings, attributed the issue to close-out procedures, and gave assurances that the Finance Department would improve processes and procedures to prevent recurrences.

During interviews, neither leadership nor the Board's Audit Committee representative were initially aware of the concerns raised in the audits. Minutes from the Audit Committee meetings where the Management Letters were discussed generally noted that the deficiencies were related to the end-of-year closeout and corrective action had been taken. The CFO and Budget Manager also provided a copy of the procedures that the Department implemented to prevent recurrences, however, at or near the end of FY 2025, the Department experienced turnover in key positions, and the staff did not follow the procedures due to staffing shortages. Since the legacy ERP system does not have automated controls or alerts that would mitigate errors of this kind, the manual procedures proved inadequate.

RECOMMENDATION 1-2: Leadership and the Audit Committee should hold the Finance team accountable for following documented procedures to address any deficiencies, particularly repeat deficiencies found in Management Letters.

If possible, include automated alerts and safeguards in the new FOCUS system that would provide a more dependable system for monitoring compliance with statutes and Board Policy.

1.3.2 School Facilities

OBSERVATION: The Facilities Department promptly takes action to address deficiencies identified in the- construction audit projects.

Prior to closing out construction projects valued at \$1 million or more, BCSD engages an auditor to review the final pay application and related documents for compliance with the contract. BCSD contracts with independent auditor Carr, Riggs & Ingram, who prepares an independent accountant's report for applying agreed-upon procedures. The auditor issues a report to the District. The staff and construction manager, or design builder make the necessary adjustments prior to the final payment and close out.

For example, for the construction audit of the Viera High School Classroom Addition, **Exhibit 1-11** identifies a sample of the auditor's observations and the District's actions in response to the observations.

Exhibit 1-11
Viera High School Classroom Addition Construction Audit
Selected Excerpt of Audit Observations and District’s Action
2025

Construction Audit Observations	District’s Action
The District had not signed the draft final pay application.	The District does not sign the final pay application until the audit is complete to validate the amount of the final pay application. After the final audited cost of construction, the District signed the pay application.
<p>The auditor obtained the executed change orders #1 and #2 and observed that the District signed them.</p> <p>The auditor obtained the draft final change order (change order #3) between the District and the Design Builder.</p> <p>The auditor observed that the District did not sign the draft final change order.</p>	<p>The District does not sign the draft final change order until the construction auditor validates the final contract amount. The District signs the final change order once they have reconciled and validated all the costs. The final change of order reflects the final pay application.</p> <p>The auditor validated that the District properly executed the change orders. The District did not have to take any action.</p>
<p>The auditor inquired with the Design Builder who stated that there were no expenditures to entities related by common ownership or management to the Design Builder included in the final job cost detail. However, the auditor further inquired specifically regarding CCCD Rentals, LLC and found that a Design Builder employee fully owned the company. The Design Builder rented equipment from CCCD in the amount of \$57,122.</p> <p>The auditor did not observe any communication with the District regarding the use of an entity related to the Design Builder.</p>	During the audit process, the auditor communicated this issue with District staff and the design builder. The District reinforced the required communication contract term with the design builder.

Source: Viera High School Classroom Addition construction audit, 2025.

Efficient organizations ensure a prompt process to revise and correct identified audit findings.

1.3.3 School Technology

OBSERVATION: Educational Technology has taken reasonable and timely actions to address any deficiencies in program performance and/or costs when delays in project implementation or cost overruns have occurred.

Although the Department’s project implementation plans are detailed and the Department is making attempts to anticipate potential risks when working in aging facilities, unforeseen impediments to progress have occurred.

When this happens, the entire Facilities and ETD team immediately notifies leadership and meets to brainstorm viable solutions to the problem. If BCSD is funding the project from Surtax dollars, the ICOC will also be involved in these discussions. This situation has only happened a limited

number of times, and in every instance identified by the review team, the group addressed the concern and made modifications immediately and kept the ICOC informed of the changes.

If the plan for remediation included cost overruns, the group examined alternatives for shifting allotted funds within a project; if the Department was unable to find internal solutions, they notified leadership.

Once the District agrees to practical alternative solutions, the Facilities and ETD work together to correct the problem and move forward with the project.

1.3.4 School Security

OBSERVATION: BCSD's District and School Security administrators are collaborating with Sheriff's officials to address ongoing deficiencies in program performance identified by auditors.

BCSD Auditor General reports on instances of repeat findings of noncompliance. Auditor General Report 2026-054 reports:

Finding 1: District school safety and security policies and procedures continue to need improvement to ensure and demonstrate that school resource officers complete required training and the Florida Department of Education (FDOE) Office of Safe Schools is promptly notified about school guardian dismissals.

The explanation included the following:

- *SRO contract provisions required SROs to comply with State law; however, 12 of the 74 SROs assigned to District and charter schools did not complete the required mental health crisis intervention training.² District personnel indicated that the training was not completed due to limited training opportunities. Notwithstanding, District procedures did not require District personnel to verify that the required training was completed before SRO assignments were made. A similar finding was noted in our report No. 2023-090.*
- *Two school guardians were dismissed for misconduct,³ including one dismissed in November 2024 and another one dismissed in February 2025. While the Sheriff's Office was promptly notified about the dismissals, the FDOE Office of Safe Schools was not initially notified because District personnel were unaware that the FDOE should be notified. Subsequent to our inquiry, in June 2025 the District reported the dismissals to the FDOE Office of Safe Schools.*

Under the Local Governmental Entity and District School Board audit rules in Chapter 10.550, the rules consider repeat audit findings indicators of risk and signal:

- Weak internal control
- Insufficient oversight
- Potential noncompliance with state or federal requirements.

Repeat findings can lead to:

- Heightened scrutiny by state agencies
- Increased audit scope in future years
- Potential state intervention if findings relate to financial emergencies.

The District acknowledges the need to continuously improve procedures to ensure and demonstrate compliance with State school safety laws related to safe-school officer training and reporting requirements. In response to this finding, the District indicated that they are taking steps to strengthen its processes and policies to enhance accountability, documentation, and statutory compliance. The Board revised Policy 8407 Safe School Officers on March 10, 2026 to address the officer training issue. See **Section 4.4.4** for additional details. Because this was a repeat finding, additional monitoring may be needed to ensure that the procedures are implemented with fidelity.

RECOMMENDATION 1-3: Strengthen, implement, and monitor procedures that ensure reasonable and timely corrective actions to address deficiencies in program performance or cost.

1.4 PROGRAM PERFORMANCE

Subtask 1-4: Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available – Overall conclusion: (Meets)

1.4.1 District Support for Areas Under Review

OBSERVATION: District Finance and Procurement Departments have received National and International awards for excellence in operations.

The District budgeting, financial, and procurement services areas consistently receive national and international awards for excellence. These awards indicate a focus on excellence in accountability and transparency.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to BCSD for its Annual Comprehensive Financial Report for the FY 2024.

The Association of School Business Officials International (ASBO) awarded the Certificate of Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024.

BCSD Procurement & Distribution Services is a recipient of:

- National Procurement Institute, Inc. "Achievement of Excellence in Procurement® Award" 2020, 2021, 2022 and 2025.

- Florida Association of Public Purchasing Officials “*Award for Excellence in Public Procurement*” 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 and 2025.
- Florida Association of Public Purchasing Officials “*Best Practice Award in Public Procurement*” 2014 and 2022.

Achievement of recognition from these National and International Associations of professionals shows meritorious performance of the highest industry standards.

1.4.2 School Facilities

OBSERVATION: BCSD had a stable level of spending in maintenance and facility-related expenditures from \$95.7 million in FY 2023 to \$100.0 million in FY 2024 and slightly increased its overall FY 2025 spending to \$108.2 million, an overall 13.1 percent change.

Exhibit 1-12 identifies the maintenance and facility-related spending in FY 2023 through FY 2025.

**Exhibit 1-12
Maintenance and Facility-Related Expenditures
FY 2023 through FY 2025**

FY 2023				
	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$647,148	\$20,834,412	\$5,821,693	\$27,303,253
Employee Benefits	\$221,887	\$8,420,266	\$2,350,838	\$10,992,991
Purchased Services	\$54,104	\$18,062,458	\$5,851,053	\$23,967,615
Energy Services	\$0	\$16,016,751	\$582,890	\$16,599,641
Materials and Supplies	\$14,986	\$1,079,035	\$3,133,020	\$4,227,041
Capital Outlay	\$163,810	\$111,606	\$207,797	\$483,213
Other	\$12,026,330	\$43,046	\$8,496	\$12,077,872
Total	\$13,128,265	\$64,567,574	\$17,955,787	\$95,651,626
FY 2024				
	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$713,346	\$23,380,153	\$6,426,360	\$30,519,860
Employee Benefits	\$255,001	\$9,832,119	\$2,652,150	\$12,739,270
Purchased Services	\$38,815	\$21,524,786	\$7,006,652	\$28,570,253
Energy Services	\$0	\$16,813,657	\$520,295	\$17,333,952
Materials and Supplies	\$8,945	\$1,257,965	\$3,547,704	\$4,814,614
Capital Outlay	\$183,926	\$223,916	\$62,276	\$470,118
Other	\$5,423,548	\$81,351	\$16,965	\$5,521,864
Total	\$6,623,581	\$73,113,948	\$20,232,402	\$99,969,931
FY 2025				
	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	\$678,337	\$25,283,711	\$6,382,141	\$32,344,188
Employee Benefits	\$239,290	\$10,935,593	\$2,711,054	\$13,885,937
Purchased Services	\$21,618	\$22,034,197	\$11,015,264	\$33,071,079
Energy Services	\$0	\$15,789,702	\$444,811	\$16,234,512
Materials and Supplies	\$4,872	\$1,245,676	\$3,645,795	\$4,896,343
Capital Outlay	\$1,009,376	\$254,569	\$140,081	\$1,404,026
Other	\$6,141,721	\$205,955	\$16,616	\$6,364,293
Total	\$8,095,214	\$75,749,403	\$24,355,761	\$108,200,378
% Change FY 2023 to FY 2025				
	Facilities Acquisition & Construction	Operation of Plant	Maintenance of Plant	Total
Salaries	4.8%	21.4%	9.6%	18.5%
Employee Benefits	7.8%	29.9%	15.3%	26.3%
Purchased Services	-60.0%	22.0%	88.3%	38.0%
Energy Services	0.0%	-1.4%	-23.7%	-2.2%
Materials and Supplies	67.5%	15.4%	16.4%	15.8%
Capital Outlay	516.2%	128.1%	-32.6%	190.6%
Other	-48.9%	378.5%	95.6%	-47.3%
Total	-38.3%	17.3%	35.6%	13.1%

Source: FLDOE Annual Financial Reports, FY 2023, FY 2024, and FY 2025.

Exhibit 1-13 identifies the maintenance and facility-related spending in FY 2025 for BCSD and its peer districts. Compared to its peer districts, BCSD has the second highest level of total general fund and capital outlay spending at \$116.5 million, below Polk’s spending at \$167.1 million.

**Exhibit 1-13
Maintenance and Facility-Related Expenditures
BCSD and Peer Districts
FY 2025**

General Fund	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD
General Fund							
Facilities Acquisition and Construction	\$8,095,214	\$1,631,901	\$16,904,327	\$19,849,855	\$15,315,182	\$3,420,066	\$3,475,533
Operation of Plant	\$75,749,403	\$43,813,400	\$51,970,157	\$65,558,707	\$104,637,693	\$54,103,482	\$64,027,895
Maintenance of Plant	\$24,355,761	\$14,809,534	\$13,610,973	\$16,928,603	\$32,503,368	\$22,021,491	\$21,169,108
Total General Fund	\$108,200,378	\$60,254,835	\$82,485,457	\$102,337,165	\$152,456,243	\$79,545,039	\$88,672,536
Capital Outlay							
Facilities Acquisition and Construction	\$315,738	\$1,102,474	\$4,680	\$1,272,689	\$1,295,823	\$0	\$11,802
Other Capital Outlay	\$8,323,200	\$1,423,865	\$2,729,929	\$384,287	\$13,355,891	\$785,945	\$1,010,838
Total General Fund and Capital Outlay	\$116,839,316	\$62,781,174	\$85,220,067	\$103,994,141	\$167,107,957	\$80,330,984	\$89,695,176
ADM Survey 2 2024-25 w/o charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338
Per Pupil General Fund Only	\$1,696.86	\$1,543.81	\$1,474.11	\$1,982.96	\$1,065.18	\$1,305.77	\$1,519.98
Per Pupil Total General Fund and Capital Outlay	\$1,832.34	\$1,608.54	\$1,522.98	\$1,352.63	\$1,739.35	\$1,318.67	\$1,537.51

Source: FLDOE Annual Financial Report, FY 2025.

Exhibit 1-14 shows the maintenance and facility-related General Fund spending in FY 2025 for the peer district average without BCSD.

**Exhibit 1-14
Maintenance and Facility-Related General Fund Expenditures
Peer Districts without BCSD
FY 2025**

General Fund	Brevard CSD	Peer District Average without Brevard
Facilities Acquisition and Construction	\$8,095,214	\$10,099,477
Operation of Plant	\$75,749,403	\$64,018,556
Maintenance of Plant	\$24,355,761	\$20,173,846
Total General Fund	\$108,200,378	\$94,291,879
Capital Outlay	Brevard CSD	Peer District Average without Brevard
Facilities Acquisition and Construction	\$315,738	\$614,578
Other Capital Outlay	\$8,323,200	\$3,281,792
Total General Fund and Capital Outlay	\$116,839,316	\$97,573,672
ADM Survey 2 2024-25 w/o charter schools	63,765	64,533
Per Pupil General Fund Expenditures	\$1,696.86	\$1,461.14
Per Pupil Total General Fund and Capital Outlay	\$1,832.34	\$1,521.52

Source: FLDOE Annual Financial Report, FY 2025.

BCSD has 12.2 million total net square feet for its permanent buildings, with an average age of its buildings at 42 years. As buildings continue to age, the cost to maintain them increases. Of the total number of permanent buildings, 44.4 percent are older than 50 years. The remaining permanent buildings include:

- 3.0 percent: 1-10 years old
- 13.1 percent: 11-20 years old
- 17.4 percent: 21-30 years old
- 17.0 percent: 31-40 years old
- 5.0 percent: 41-50 years old
- 44.4 percent: Greater than 50 years old

As the District completes its building construction and renovation projects, they will be able to shift students from relocatable classrooms into permanent buildings. As of January 2025, BCSD has 265,713 in total net square feet of relocatable classrooms, which is 237 classrooms.

- The relocatable classrooms have an average age of 42 years, with 94.1 percent more than 20 years old.
- Of the total 237 classrooms, the core classrooms include 27 in grades K-3, 139 in grades 4-8, and 70 in grades 9-12. One classroom is a non-core classroom.

1.4.3 School Technology

OBSERVATION: Based on industry standards and best practices, the Educational Technology Department is operating effectively and efficiently and is taking action to address specific areas of concern.

Overall budgetary expenditures and expenditures per student for Instructional and Administrative Technology are below the peer averages.

Exhibit 1-15 compares BCSD’s total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, BCSD’s per pupil general fund expenditures are lower than all peers except Polk CSD; however, the data excludes Capital expenditures, which would significantly impact overall spending. This reflects the inability of the District to replace aging devices in a timely manner due to limited available resources for new devices.

Exhibit 1-15
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2025

School District/ Expenditures	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Avg. w/o BCSD
Instruction-Related Technology	\$11,429,834	\$867,146	\$6,359,205	\$3,141,759	\$8,275,533	\$8,788,480	7,028,921	\$5,743,507
Administrative Technology Services	\$6,702,219	\$16,923,941	\$10,850,812	\$13,630,210	\$14,860,853	\$26,493,085	12,471,782	\$15,871,781
Total Expenditures	\$13,432,886	\$17,791,088	\$17,210,016	\$16,771,969	\$23,136,386	\$35,281,565	19,500,703	\$21,615,288
Average Daily Membership Survey 2 2024-25 w/o charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338	64,533
Per Student Expenditures	\$210.66	\$455.83	\$307.56	\$300.93	\$174.57	\$579.16	\$334.27	\$334.95

Source: FLDOE Annual Financial Reports, FY 2025.

In response, the District has entered into a lease agreement that will address this concern, which is discussed in greater detail in **Section 3.1.3** of this report. The Department has also entered into an agreement with the vendor to make repairs on damaged devices, whereby the vendor pays the District for making the repairs and the Department returns the devices to full operation in a timelier manner. This initiative has resulted in an estimated \$60,000 annually in reimbursements from the vendor, thereby reducing repair and replacement costs accordingly.

Instructional Technology’s staffing and approach for teacher support and training, and the process by which campuses each have one or more assigned technology staff, is effectively providing teachers and campus support staff the resources they need to provide high-quality curriculum and instruction in a technology rich environment. See **Section 2.2.3** for a more detailed discussion of the staffing levels in comparison to industry standards.

OBSERVATION: BCSD has plans for and is steadily moving forward in modernizing classrooms throughout the District to improve student learning, create a positive environment for teachers and students; previous Surtax projects as well as the projects planned for this Surtax include elements toward that goal.

The Council for Great City Schools (CGCS) shows the age of devices is a key component in maintaining modern classrooms but is a serious budget consideration since the Elementary and Secondary School Emergency Relief Fund (ESSER) funding provided during COVID is no longer available.

- BCSD tracks the age of devices and recognizing that the many devices were at or past their useful life, the District entered into a lease agreement that will result in the Department refreshing the devices every three years – lower than median age reported in the 2024 CGCS report.
- BCSD achieved one-to-one student devices several years ago, and has been able to maintain that ratio, which exceeds the 1.55 devices per student median ratio reported in the 2024 CGCS report.

Advanced presentation devices per teacher are another CGCS key performance indicator, showing an average of 2 devices per teacher.

- Interactive flat panels for visually rich and engaging interaction with learning content
- Flexible teaching devices that no longer limit instruction to the front of the classroom
- Updated sound and communication tools for improved student engagement
- Versatile cabling components in the classroom to maximize device flexibility and capabilities

BCSD has implemented a device repair process that is cost effective, as the vendor pays the District for making the in-house repairs, and the Department repairs the devices more quickly and returned to the campus for immediate use. BCSD's costs for conducting in-house repairs are estimated to be between \$100 and \$125 per ticket compared to the CGCS average of \$125 per ticket. However, the District receives approximately \$60,000 annually in reimbursements from the vendor for in-warranty repairs, which significantly reduces BCSD's overall cost.

1.4.4 School Security

OBSERVATION: BCSD evaluates District and School Security program performance through measures in the District strategic plan focused on statutory compliance and overall safety standards, BCSD had a lower percentage of incidents than the peer averages.

BCSD District Strategic Plan Objective five is to *provide comprehensive school security measures to ensure the safety of students and staff*; District strategy is to *monitor and support district wide compliance with State school safety requirements*, with sustained District School Safety Specialist (DSSS) oversight to ensure ongoing adherence measured by the metric to *achieve and sustain 100 percent compliance with State Safe Schools requirements*.

BCSD conducts School-Based inspections quarterly at the school level and includes the School Resource Officer, School Safety Specialist (Guardian), principal, and school administration. SY 2024-25 inspection visits show schools 66 percent compliant with safe school requirements and 34 percent noncompliant with safe school requirements; SY 2025-26 inspection visits, to date, show schools 88 percent compliant with safe school requirements and 12 percent noncompliant. SESIR requires school districts to report categories of incidents involving crime, violence, and major disruptive behavior that occur such as aggravated battery, fighting, sexual battery, and threats. As **Exhibit 1-16** shows, BCSD reported a lower percentage of incidents at 3.1 percent as a percentage of enrollment than its peer average of 4.3 percent.

**Exhibit 1-16
School Environmental Safety Incident Report
2024-25, Final Survey 5**

Type of Incident	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Average w/o Brevard
Aggravated Battery	10	9	4	317	12	4	89	73
Alcohol	32	15	16	37	34	31	31	27
Arson	2	0	1	17	3	0	1	4
Bullying	99	20	48	77	117	102	67	72
Burglary	1	0	0	2	1	0	1	1
Criminal Mischief - Felony Vandalism	7	1	5	14	4	3	8	6
Disruption On Campus-Major	97	37	48	670	74	31	152	169
Drug Sale/Distribution	38	15	35	16	23	17	11	20
Drug Use/Possession	445	162	306	836	395	278	189	361
Fighting	198	162	407	546	170	355	253	316
Harassment	5	2	7	17	8	6	34	12
Hazing	44	17	127	52	80	63	121	77
Homicide	0	0	0	1	0	0	0	0
Kidnapping	0	0	0	0	0	0	0	0
Larceny/ Grand Theft	0	0	1	0	1	0	0	0
Other Major	71	48	208	19	3	11	24	52
Physical Attack/ Simple Battery	1	0	0	4	2	7	2	3
Robbery	1	2	5	0	3	1	0	2
Sexual Assault	0	1	1	4	1	0	1	1
Sexual Battery	22	44	107	115	55	17	46	64
Sexual Harassment	45	18	36	133	26	20	40	46
Sexual Offenses (Other)	285	98	758	294	334	285	745	419
Threat/Intimidation	135	308	423	1,087	250	500	874	574
Tobacco	680	406	376	1,338	814	531	886	725
Trespassing	3	0	2	3	0	4	3	2
Weapons Possession	20	23	22	41	29	19	50	31
District Total	2,241	1,388	2,943	5,640	2,439	2,285	3,628	3,054
Average Daily Membership Survey 2 2024-25	72,703	46,981	72,980	82,683	111,301	63,030	60,383	72,893
Incidents as a % of Enrollment	3.1%	3.0%	4.0%	6.8%	2.2%	3.6%	6.0%	4.3%

Source: FLDOE School Environmental Safety Incident Report, FY 2025.

The use of the Statewide SESIR incident reporting system is a reasonable and industry accepted measure of district safety program performance.

1.5 CASE STUDIES OF PAST PROJECTS

Subtask 1-5: Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget – Overall conclusion: (Meets)

NOTE: The report does not break out this section of the report by program areas as the focus is Facility-related construction or renovation projects.

OBSERVATION: The Facilities Department has effective processes to ensure they plan and implement facilities projects timely with school coordination to have the least disruption to student learning.

Case Study 1: Viera High School Track Renovation

- Summary: The renovation was a conversion from an asphalt track to a rubberized track at Viera High School. The project was part of a multi-year program to rubberize all the District's tracks.
- Details: BCSD set a District standard for the tracks, which included significant modifications in cross slopes, addition of curbs to protect the surface, converting tracks from 440 yards to 400 meters and drainage upgrades. Prior to this program, the condition of the tracks varied widely; they were becoming unusable and the underlying conditions led to higher costs. Athletic directors indicated that track conditions were a significant concern. They supported moving to a rubberized track surface as a District standard.

Project Key Details:

- Project Start Date: 3/7/2022
- Project Actual End Date: 10/7/2022
- Project Budget: \$665,245
- Project Actual: \$644,810 (the \$644,810 included \$100,135 in owner direct purchases)
- Location: 6103 Stadium Parkway Viera, FL 32940
- Construction Type: Renovation
- Funding Source: Surtax and Capital
- Project Timing: The team completed the project on time and within the dates in the contract. However, the actual completion date of the project work occurred on or before the dates in the contract. The contract dates are in anticipation of final acceptance in case the construction auditor conducted an audit of the project. Although the construction auditor did not select this project for a construction audit, the recorded completion date is usually about two to three months after the project work is completed.
- Coordination and Communication: The Facilities Department partnered with each school through the design development process. The Department coordinated with schools and gave schools an opportunity to add scope to the project at the school's expense, such as upgrading or creating field events (high jump and long jump) or special coloring to reflect the school's colors. The Facilities Department communicated the timelines and costs so the schools could plan and fundraise to support their projects.
- Financial Efficiency: BCSD identified financial opportunities for efficiency. They bundled track projects with the construction managers to achieve lower construction management fees and higher priority scheduling with the rubberization subcontractors.
- Funding: The 2020 sales surtax plan included funding for resurfacing six high school tracks and four middle school tracks based on a condition assessment of the District's tracks.
- Methodology: Since the District oriented the sales surtax program towards "renewal" not upgrades, the District developed a multi-year plan that would use sales surtax funds for renewal (creating the asphalt base) and then use District capital funds for rubberization.
- Contractors: The project was one of three awarded to Wharton Smith with a lower negotiated fee reflecting the aggregation of the projects. The District's contracted Building

Official permitted the project. The Facilities Department used the continuing services of civil engineering consultants and continuing construction management contracts.

- **Lessons Learned:** The program’s intent was to standardize the quality of high-school competitive tracks, but schools wanted to add or upgrade assets, while other schools did not consider this important. The District did not fund these items, however, the Department learned that an initial inventory of these assets to determine the school’s needs, followed by an evaluation of whether it was feasible to add the assets to the program, may have been a better approach.
- **Future Considerations:** Maintaining the tracks is an ongoing consideration. The Facilities Department provided track crossing mats to try to preserve the track to prevent pedestrians from crossing the track except over the mat, but this has been challenging. The Facilities Maintenance Team is evaluating how to make a track cleaning machine after considering a contracted service, as well as purchasing a machine from a sole-source vendor.

Case Study 2: West Melbourne Elementary School For Science Classroom Addition

- **Summary:** The project included adding a new building with art, music, four science rooms, and a STEM lab. The project also converted existing art and music areas to classrooms, added bathrooms, expanded the cafeteria, and improved the parking lot. This allowed the school to add one class per grade level. The additional classrooms allowed the choice school to serve more students on the waiting list.
- **Details:** The project included renovation and new construction with different timelines for various aspects of the project. The construction team completed parts of the project in the summer, while the team completed the new construction during the school year.

Project Key Details:

- Project Start Date: 1/9/2024
- Project Actual End Date: 1/7/2025
- Project Budget: Guaranteed Maximum Price (GMP): \$8,264,337
- Project Actual: Guaranteed Maximum Price (GMP): \$8,840,907 (includes 4 change orders)
- Location: 2255 Meadowlane Avenue West Melbourne, FL 32904
- Building/Addition Size: 13,800 gross square feet; canopy 8,400 square feet
- Construction Type: New Construction
- Funding Source: South Area Educational Facilities Impact Fees
- **Project Timing:** The team completed the project on time and within the dates in the contract. However, the actual completion date of the project work occurred on or before the dates in the contract. The contract dates are in anticipation of final acceptance after the construction audit is complete, so the District kept the contract open until the construction auditor completed the construction audit. The recorded completion date is usually about two to three months after the project work product is completed.
- **Coordination and Communication:** BCSD had to upgrade the stormwater retention since they built the original campus prior to current regulations. For this area, BCSD coordinated with the City of West Melbourne, Brevard County Emergency Management, and St. John’s River Water Management District regarding stormwater retention, traffic, and a shared

parking area. BCSD also coordinated with regulatory agencies on the stormwater. BCSD coordinated with the City regarding traffic. As a choice school, they do not offer transportation, so the parents pick up all the students, resulting in more vehicle traffic.

- Funding: South Area Educational Impact Fees were the primary funding source. These funds are allocated through a recommendation of the District staff to the applicable Educational Facilities Impact Fee Benefit District Advisory Committee who makes a recommendation to the School Board who requests disbursement from Brevard County (who collects the impact fees).
- Methodology: The Guaranteed Maximum Price was for construction and renovation. The project had four change orders of \$576,570 due to unforeseen issues, including:
 - Change Order #1: \$168,488. The GMP included an allowance for relocation of the existing playground equipment. The District decided not to reuse the existing playground equipment, so the change order provided a new playground, shade structure, and swing set.
 - Owner-Directed Change Order #2: \$206,134 was to paint the existing school to ensure the existing building and new building have the same paint color for a cohesive school campus.
 - Owner-Directed Change Order #3: \$46,142 was to replace a deteriorating wood canopy on an existing building.
 - Change Order #4: \$155,806 was to increase the contingency from 2% to 4% to cover costs associated with stormwater permitting.
- Contractor: BCSD awarded the project to Wharton-Smith.
- Lessons Learned: Pre-design scope determination helped set expectations before design to minimize changes and disagreements.
- Future Considerations: For future projects with new buildings next to existing buildings, BCSD acknowledged that painting the existing building is critical for a continuity flow making the buildings appear as if contractors built them at the same time.

Case Study 3: Mila Elementary School Technology Infrastructure/Intercom Renewal

- Summary: The project was to replace the outdated network infrastructure and intercom. With the addition of classroom technology and the technology in administrative departments, including, for example, security and maintenance, the campus required a more robust network.
- Details: BCSD monitors the age of the network infrastructure in campuses. The District initiated this project due to the age of the infrastructure at this campus.

Project Key Details:

- Project Start Date: 5/28/2024
- Project Actual End Date: 3/31/2025
- Project Budget: \$1,193,114
- Project Actual: \$990,624
- Location: 228 West Merritt Avenue Merritt Island, FL 32953
- Building/Addition Size: N/A
- Construction Type: Renovation
- Funding Source: Surtax

- **Project Timing:** The team completed the project on time and within the dates in the contract. However, the actual completion date of the project work occurred on or before the dates in the contract. The contract dates are in anticipation of final acceptance after the construction audit is complete, so the District kept the contract open until the construction auditor completed the audit. The recorded completion date is usually about two to three months after the project work product is completed.
- **Coordination and Communication:** The team coordinated closely with the campus, including the campus' technology team.
- **Financial Efficiency:** There are efficiencies gained from conducting these network infrastructure projects regularly at campuses throughout the District.
- **Funding:** Surtax funding supported this project.
- **Methodology:** The District included the project in the surtax plan for the use of the funds.
- **Contractors:** The contractor was Heard Construction.

1.6 COMPETITIVE PROCUREMENT

Subtask 1-6: Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements – Overall conclusion: (Meets)

NOTE: The report does not break out this section of the report by program areas as the focus is on the districtwide procurement processes and systems that impact all program areas.

OBSERVATION: Procurement Policy and Procedures are well documented, current, and easily accessible.

The District Website contains a complete list of the procurement policies and procedures:

- Procurement Procedures Manual (updated 10-23-24)
- Purchasing Card (P-Card) Procedures Manual (updated 12.9.2025)
- Quick Reference Guide for Competition Requirements (updated 10-13-25)
- Quick Reference Guide for Administrators (Updated 09-09-24)
- Emergency Weather Procurement Policy (Updated 02-21-13)
- Board Policy 6320 Procurement and Contracting (updated 12-12-23)
- Florida Administrative Code 6A-1.012
- 2018 Florida Statutes 287.057
- 2018 Florida Statutes 287.055

Based on review of these documents and the published revision dates, the policies and procedures are comprehensive, and the District regularly updates them to reflect changes in laws, policies, and changes in procedures.

The Website also provides vendors information on how to become a District vendor and contains a site where all bids, contracts and other public notices are available for interested vendors.

OBSERVATION: The use of PCards is cost effective and efficient, however, the District implemented procedural changes following the identification of some deficiencies by the Auditor General.

The District had 714 PCards assigned as of January 2026, which are issued through the Bank of America (BOA). Most of the cards have \$5,000 limits for daily purchases, and a \$5,000 cumulative limit for purchases over a month. There are also controls on the cards that prevent a card holder from making inappropriate purchases such as the purchase of alcohol.

In December 2025, the staff updated the documented PCard procedures. Procedures are in place for the issuance of PCards and the retrieval of cards when an employee leaves or moves from a position requiring a PCard. Procedures also cover the handling of fraud, lost or stolen cards, and billing discrepancies.

When cardholders make a purchase using the PCard, the cardholder is expected to keep a copy of the receipt. At the billing cutoff date, each cardholder is responsible for reconciling their purchases in the BOA system and uploading a copy of the receipt. An Administrator, such as the principal or department head verifies the budgetary account codes that the District will charge for purchases and then approves the purchases in the BOA system.

Once staff approve the cardholders' bill, the approver sends the bill to Accounts Payable for payment. The District makes one payment to BOA for all purchases made during the billing cycle, which significantly reduces the number of checks that they issue. Staff upload the accounting codes from all purchases into the ERP system, which charges the expenditure to the appropriate budgetary account.

According to a study by the former Procurement Director, processing a Purchase Order (PO) costs approximately \$175 in staff hours, compared to a fraction of that cost to process a PCard transaction.

The Auditor General identified two deficiencies in the District's handling of PCards in the AG's 2025 Operational Audit including:

- an absence of user agreements on file for some cards, and
- failure to discontinue some cards in a timely manner.

In response to the findings, Procurement identified the internal weakness that allowed these errors to occur and made procedural changes, in collaboration with the Human Resources Department.

Procurement documented those changes in the PCard manual; and the Director is closely monitoring PCards to ensure that staff are following the new procedures.

RECOMMENDATION 1-4: Continue to monitor the PCard issuance and retrieval processes in collaboration with the Human Resources Department; when the conversion to FOCUS occurs, ensure that the new ERP system has automated safeguards to strengthen the system of internal controls.

OBSERVATION: BCSD is implementing the competitive procurement process effectively and efficiently.

The District maintains competitive procurement policies. **Exhibit 1-17** lists the BCSD competitive solicitation methods.

**Exhibit 1-17
Competitive Solicitation Methods
FY 2026**

Competitive Solicitation	Description
Invitation to Bid (ITB)	A solicitation for competitive sealed bids. The District uses the ITB when the District is capable of specifically defining the scope of work for which the commodity, group of commodities, or contractual services is required or when the Board is capable of establishing precise specifications defining the actual commodity or group of commodities required. In acceptance of responses to ITBs, the Board or designee shall accept the lowest bid from a responsive and responsible bidder meeting all specifications, terms, and conditions published in the ITB. In the alternative, the Board or designee may award the responsive, responsible bidder offering the lowest cost as the primary awardee and the next responsive, responsible bidder offering the next lowest cost as an alternate awardee(s) meeting all specifications, terms, and conditions. Nothing herein is meant to prevent multiple awards to the responsive and responsible bidders when such multiple awards are clearly stated in the bid solicitation documents.
Request for Proposal (RFP)	A solicitation for competitive sealed proposals. The RFP is used when it is not practicable for the District to specifically define the scope of work for which the commodity, group of commodities, or contractual service is required and when the District is requesting that a responsible vendor propose a commodity, group of commodities, or contractual service to meet the specifications of the solicitation document. Utilization of this process is applicable where a solution may be variable, and negotiation is permitted following selection. A best value decision may result from this process where price is not the sole determinant for award. In awarding a proposer pursuant to an RFP, the Board or designee may award to one (1) or more responsive, responsible proposers in accordance with the selection criteria published in the RFP.
Invitation to Negotiate (ITN)	A solicitation for competitive sealed replies to select one (1) or more vendors with which to commence negotiations for the procurement of commodities or contractual services. The District uses the ITN when the District determines that negotiations may be necessary for it to receive the best value.
Request for Qualifications (RFQ)	<p>Consultants' Competitive Negotiation Act (CCNA) Pursuant to s. 287.055, F.S., the CCNA process sets forth the appropriate administration of registration, public announcement and qualification procedures, competitive selection, and competitive negotiation to be employed when the District determines it requires a person or entity to provide professional services within the scope of the practice of architecture, professional engineering, landscape architecture, surveying and mapping, or construction services, including design-build, construction management, and program management.</p> <p>Non-CCNA: When a need for commodities or contractual services is anticipated, the establishment of a list of responsive and responsible vendors to be utilized on an as-needed basis, or the selection of vendor(s) for a specific project, who have met a set of defined qualifications to provide specific commodities and/or contractual services will be solicited and awarded either as a continuing contract or in a project/task specific agreement.</p>

Source: BCSD Procurement and Contracting Policy, December 2023.

Procurement receives a procurement request on an online form, which they use to determine the vehicle they will use for competitive bidding. Part of the procurement request form is the funding source, which they use to make sure that funds are available.

Each procurement agent is responsible for a select number of commodities, and they develop a solicitation document based on their templates and then work through the process. For each packet, there is a peer review, a management review and then the requestor sends the request to the Director for final review.

The solicitation templates contain the required legal language, however, staff bring in legal counsel to review the documents for high dollar or unusual things, like the recent device lease agreement.

Evaluation teams are set up prior to the solicitation for each solicitation with typically five to seven people. The team must be cross-functional, and if a school is involved, staff will add a principal to the team.

The evaluation team scores and identifies the top ranked firms that they may award; in some cases,, the evaluation team will ask a short list of bidders for oral presentations. Once the team decides, they post a notice of intent to award on the Website, and staff begin to negotiate the contract with the vendor.

Following negotiations, the staff prepare an agenda item for the School Board. Board approval adds about a month to the process because the agenda goes to the Board two weeks before the meeting; packets go to the Board three weeks in advance of the Board meeting.

Once the Board approves, Procurement sends the contract documents for signatures, marks the contract awarded on the Website, and that notifies the bidders. The vendor and the requestor (initiating department or school staff) receive a copy of the contract. The requestor is then responsible for entering the requisition into the system. Procurement approves the requisition, which then creates the purchase order, which allows the contractor to begin work.

OBSERVATION: All contracts for over \$5,000 include a provision whereby the District purchases the goods directly to avoid the cost of sales tax.

Direct purchase of materials is a widespread practice for school districts, most commonly on large construction contracts. Since the school districts are tax exempt, purchases made directly by the district avoid the cost of sales tax, in most instances. Using this practice, Palm Beach County Public Schools reported calculated sales tax savings on their construction contracts in FY 2024 more than \$1.5 million.

BCSD has expanded on this concept and is making direct material purchases to avoid sales tax as a matter of course for all contracts over \$5,000. While the District has not specifically tracked or calculated the savings, staff indicated that based on the total amount of all direct material purchases made as part of these contracts, the District is saving millions each year.

OBSERVATION: Due to the limitations of its current antiquated legacy system, the Finance Division maintains spreadsheets to track the expenditures against each contract to prevent overspending at the contract level.

The District issues three- and five-year contracts to Construction Managers, Design Builders, and the like. The vendor is pre-qualified for the assigned work through a “master contract.” As each project begins, BCSD issues various contracts to these vendors by project. Therefore, a number of these specific project contracts may be issued to a single vendor throughout the life of the master contract.

The legacy system cannot track the project contract individually, consequently staff must use spreadsheets to track project contract expenditures for each contractor to ensure that the vendor stays within the budget set for each project.

This process is manual, time consuming, and prone to error, however it is necessary as an internal control to prevent overspending.

RECOMMENDATION 1-5: During the conversion to the FOCUS system, ensure that the system includes an automated contract monitoring control.

OBSERVATION: Competitive procurement procedures for Facilities Department professional services vendors includes a procurement cycle of five years, and although BCSD has the authority to return to the marketplace after three years, they typically maintain the five-year cycle for vendors with satisfactory performance, which may exclude new vendors from participation until the next cycle.

BCSD maintains multiple continuing professional services contracts for assorted facilities services, including construction management, design build, architectural, civil engineering, mechanical, electrical, plumbing, building commissioning, building code administration, geotechnical, roof design, structural engineering, environmental engineering, planning, and real estate broker services. Having multiple vendors prequalified for these services is beneficial since the District always has many projects in progress. In practice, the Department rotates project assignments among the pre-qualified vendors to ensure that each vendor is kept engaged, and the workload is more evenly distributed.

The contracts are typically valid for five years. BCSD’s standard continuing professional service contract terms are three years with an option to renew for two years, resulting in up to a five-year contract. The District maintains a Smart Sheet of active solicitations and contracts as well as documentation about vendor performance. Once BCSD awards a contract, at the three-year mark, the Department may recommend for Board approval of the two-year extension or may request a new solicitation.

The competitive procurement process for professional engineering type of services falls under s. 287.055, *Florida Statutes*, which mandates a quality-based selection process. The Assistant Superintendent of Facilities Services indicated that the process takes approximately three months, is led by the Procurement team, and typically involves a cross-functional evaluation committee whose members change with each solicitation. Once the District selects the continuing consultants, the process may take several months to establish new vendors and, in the case of construction managers and design builders, conduct their initial rate audit. The Assistant Superintendent of Facilities Services said that district facility renovation projects can last from one to three years from concept

to completion of construction, so the three-year term with a two-year extension is usually efficient and effective.

However, the District recognizes the benefit of competition and will initiate a new solicitation if there are performance issues or lack of interest from the continuing consultants. Competition is also introduced through the competitive trade bidding requirement in all construction management and design builder contracts. This is an excerpt from the contract:

The Construction Manager shall make all reasonable efforts to obtain at least three (3) bids for each trade category of the work and shall submit documentation of the solicitation of bids to the Owner.

The result of having a five-year cycle is that the turnover in construction managers, design-builders and engineering/architectural services continuing contracts is low when they satisfactorily perform their services. The impact is that it is more challenging for new vendors to be selected as a continuing services provider when competing against providers with an established history of performance. The availability of funds for projects is consistent each year such that the number of continuing services vendors is reasonable for the amount and type of work. A dramatic change in available funding (such as debt retirement or the expiration of the sales surtax without renewal) would warrant a reevaluation of the number of continuing services vendors for capital and sales surtax projects and trigger a new RFQ process.

In June 2025, BCSD addressed the issue for construction management firms. Staff identified that there were an inadequate number of construction management firms, so they issued a new RFQ after three years. As a result, BCSD increased its construction management vendors from seven to nine vendors.

Regarding competitive procurement, the Government Finance Officers Association (GFOA) recommends that governments carefully analyze all aspects of a service delivery option, including levels of service, service quality and expected performance, service revenues and costs, required transition activities and other relevant factors before changing service delivery methods. The evaluation should identify the reasons and goals for changing service delivery and weigh the costs of the alternatives against the benefits.

While BCSD's contracting model has worked successfully for many years, considering the potential for new and differing projects to be funded by the Surtax, should it be passed by voters, this changing dynamic may be better served if the pre-qualification process and changes to the service delivery model are expanded to encourage participation by a wider range of professional services vendors.

RECOMMENDATION 1-6: Evaluate the Facilities Department procurement model and determine if modifying the process could encourage more participation by interested vendors.

The Superintendent recently requested and the Audit Committee approved a substitution in the FY 26 Audit Plan to include an audit of the procurement processes, primarily relating to construction projects, to validate that the process is allowing for sufficient competition and to offer a broader

perspective on other best practices in construction procurement that may further improve cost and performance results.

***CHAPTER 2:
PROGRAM DESIGN AND
STRUCTURE***

2.0 PROGRAM DESIGN AND STRUCTURE

Chapter 2 presents findings related to program design and structure. As part of the audit, Ressel & Associates (the Ressel team) examined the organization and management structure of the District as a whole and the component units within the organization that are now or will be responsible for the program areas identified in the Surtax Resolution including School Buildings and Facilities, School Safety and Security, School Bus Transportation and Classroom Technology and Equipment. The examination included contracted and other external services that the Brevard County School District (BCSD) is using now or will use in the implementation of the projects outlined in the Resolution.

The audit performed the specific evaluation tasks as provided below.

- 2.1 **Organization Structure** - Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and
- 2.2 **Staffing Levels** - Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

Finding on program design and structure: Partially Meets

At the leadership level the organization is in flux. BCSD is making efforts to realign the functions to improve coordination among the various departments following a recent vacancy in a key leadership position. The Superintendent further recognized that non-instructional administrative positions as well as specific support positions have increased over time and has asked for operational staffing reductions as a way to maintain funding at the campus levels. The Ressel team recommends that staffing standards be applied for both instructional and non-instructional positions as a budgetary control in the future.

The functional areas under review have clearly defined units with minimal overlapping functions or administrative layers. The program staffing levels within the areas under review are reasonable given the nature of the services provided, program workload, and accepted industry standards and best practices. The Ressel team identified some inconsistencies in the Facilities and trades functions and recommends adopting and applying industry staffing standards consistently.

Findings by Research Subtask:

Subtask 2.1 - *Organization Structure – Partially Meets*

Subtask 2.2 - *Staffing Levels –Partially Meets*

2.1 ORGANIZATION STRUCTURE

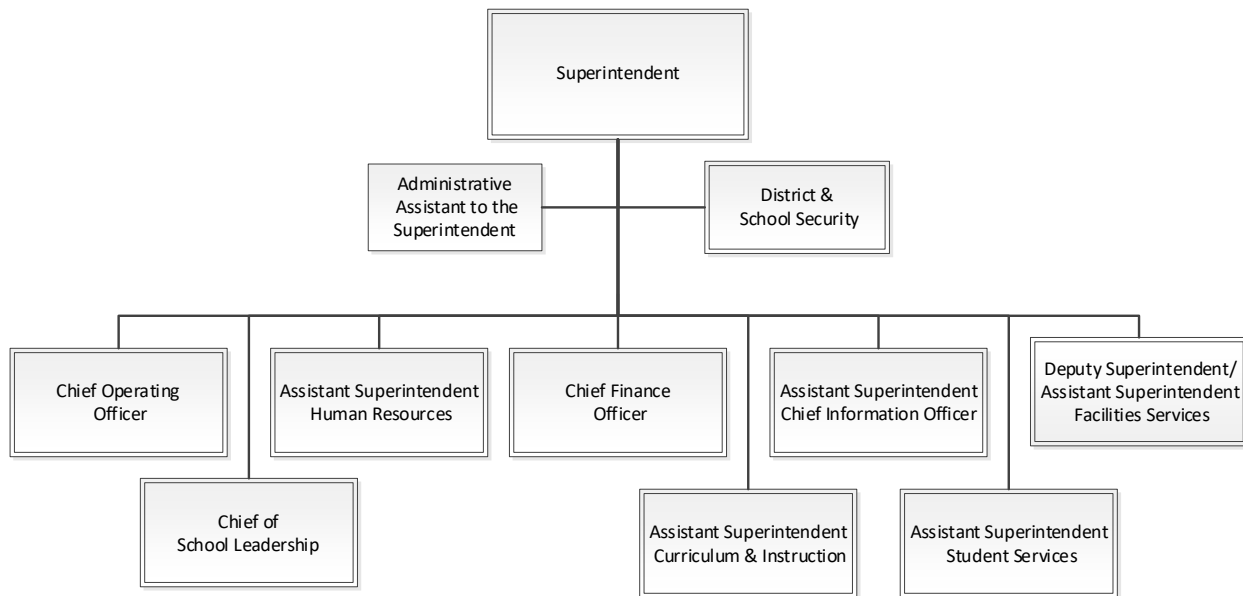
Subtask 2-1: Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs – Overall conclusion: (Partially Meets)

2.1.1 District Support for Areas Under Review

OBSERVATION: The central office organization structure is currently in flux. The Superintendent is attempting to streamline Administration and better align the functional areas for efficiency.

Exhibit 2-1 shows the high-level central office organizational structure as of December 2025.

**Exhibit 2-1
Brevard Central Office Organization
December 2025**



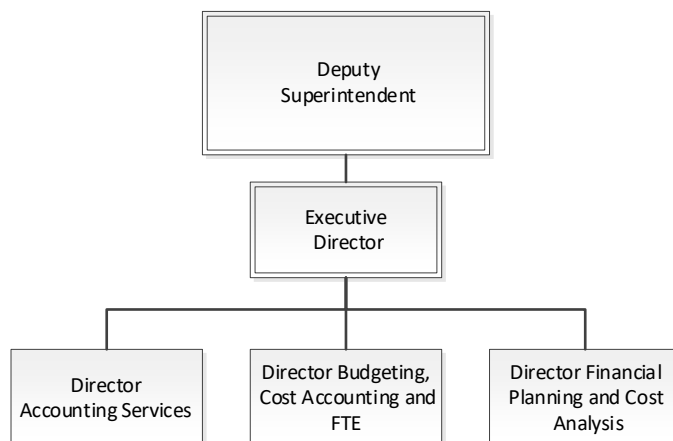
Source: Brevard Operations Department, December 2025.

A chart of all employees provided by BCSD shows that administrative and management level staffing increased by 31 positions between FY 2022 and FY 2026; the Superintendent has requested a reduction of the central office positions by 7 percent in the FY 2027 budget.

In the past, the alignment of some departments and functions was based on the strengths and weaknesses of the leadership in key positions. In all but the Finance areas, the programs have clearly defined units with few overlapping functions. The District has not aligned the typical finance-related functions of procurement and payroll under the Chief Finance Officer, which in some cases results in communication issues between and among the functional groups.

As of March 2026, the Chief Finance Officer resigned, and BCSD eliminated the position. The Superintendent moved the Financial Services Office under the Deputy Superintendent position as shown in **Exhibit 2-2**.

Exhibit 2-2
BCSD Financial Services Organization
March 2026



Source: Brevard Website <https://www.brevardschools.org/>, About US, Organization Charts, March 2026.

Weaknesses within the financial leadership have led to a disjointed financial organization; there is strength at the middle management level that has held things together, however turnover has resulted in lost institutional knowledge and further weakened the structure.

The Payroll Office has moved under the Assistant Superintendent for Human Resources, and Procurement & Distribution Services remains under the Chief Operating Officer. As shown, the District has created the position of Executive Director of Finance, which will report to the Deputy Superintendent once the position is filled.

Based on interviews with the Deputy Superintendent, the District is giving considerable attention to the appropriate separation of duties between the Facilities and Finance functions, with the help and support of the Internal Auditor; ensuring that the Assistant Superintendent cannot approve her own purchases, and the like. Separation of duties between Human Resources and Payroll are also an area of potential concern; ensuring that staff with the authority to set up a new employee or enter salary changes, cannot issue a paycheck to that employee.

The financial functions have procedures; however, not all are current, and not all document the desk procedures conducted by key staff. The absence of current documented desk procedures became a major concern when the area experienced significant staff turnover in critical areas. The staff hired to fill these positions told the Ressel team that they basically had to start from the bottom up to determine what they needed to do, what was pending, and how to begin the reconstruction process. Based on a workforce that is nearing retirement, the potential for additional turnover in key positions remains a concern.

A secondary complication for the finance functions is the impending conversion from the legacy ERP system to FOCUS, which will significantly impact all areas of finance including accounting, payroll, procurement, budgeting and more. Involving the staff who are currently doing the work in the conversion process, particularly in areas where staff are using manual processes to supplement the legacy system, is critical.

The Government Finance Officers Association offers Best Practices relating to the role and responsibility of the Finance Officer and the functionality of an efficient organization structure.

Below are observations gleaned from the GFOA best practices:

- Take an active role in defining and developing sustainable programs and practices.
- Actively manage District capital assets from procurement to asset disposal.
- Actively participate in collective bargaining, communicating financial pressures, determining proposal costs and affordability, and the like.
- Maintain strong, implementable, and sustainable financial policies in compliance with all related laws, rules, and guidelines.

RECOMMENDATION 2-1: Once the Deputy Superintendent hires the Executive Director for Finance, adopt a multi-step approach for strengthening the finance structure including a review and update of all finance-related policies and procedures, use this information to inform the potential structure of the new FOCUS system, and consider a reorganization that would bring the procurement and payroll functions under Finance.

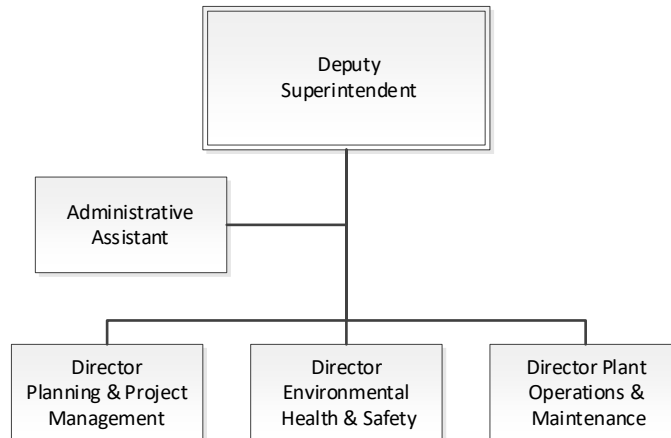
2.1.2 School Facilities

OBSERVATION: The Facilities Department has three clearly defined divisions, including Planning and Project Management, Environmental Health and Safety, and Plant Operations and Maintenance.

The Assistant Superintendent of Facilities Services leads three clearly defined units related to construction planning, environmental management, and facilities maintenance. The Assistant Superintendent also has a dual role as Deputy Superintendent. In that role, the Assistant Superintendent serves the District in the absence of the Superintendent.

As shown in **Exhibit 2-3**, the lines of authority to the Assistant Superintendent of Facilities Services are clear and the Assistant Superintendent's span of control with four direct reports is reasonable.

**Exhibit 2-3
Facilities Services Department
FY 2026**



Source: BCSD, March 2026.

Facilities Services assembled information in a brochure to communicate its programs and services. The Department placed the link on its Facilities Services Website: [Newsletter \(Soft Blue design\)](#)

Brevard County School District is the 48th largest school District in the United States and the 10th largest in Florida. The District serves 119 separate sites, including 11 high schools, 5 junior/senior high schools, 11 middle schools, 55 elementary schools and 227 portable classrooms, along with ancillary facilities, totaling more than 12 million square feet on 2,600 acres. As a large district with a significant number of sites, Facilities Services has a comprehensive role in planning, developing, maintaining, and ensuring quality facilities for students, staff and stakeholders. Three divisions report to the Assistant Superintendent. A director leads each Division.

Planning and Project Management is responsible for design, planning, and oversight of the construction projects. The Division ensures that adequate and appropriate facilities are available for the students, their teachers, administrators, and support staff. Planning relates to utilizing existing capacity efficiently, ensuring that there are no schools over capacity, and collaborating with communities to consider neighborhood issues in the planning process. Planning functions include capacity planning; attendance boundary changes; modifying use of space; maintaining Florida Department of Education Inventory of School Facilities (FISH); providing ADA room signage; preparing reports, maps, and plans; and intergovernmental coordination. Project management relates to supervising design and construction of capital projects. Functions include projects such as new construction, major capital renewal projects, sales surtax projects, small capital projects utilizing the in-house construction team, and school initiated projects.

Environmental Health and Safety has a focus on environmental and operational safety. The Division has a dual responsibility to identify safety and environmental concerns and to coordinate or directly perform corrective actions. The Division oversees facilities functions such as asbestos, fire safety, hazardous materials, indoor air quality, lead-based paint, and playground safety. The Division also trains and coordinates the campus-level custodians.

Plant Operations and Maintenance oversees the maintenance of all District facilities. The regional structure ensures appropriate coverage throughout the District. Energy and resource conservation is also part of the Division. The staff are in eight maintenance teams: the North, Central and South Area teams; Grounds Services; County Services; Building Automation and Chillers; Contract Services; and Work Control.

The structure of the divisions minimizes overlapping functions because they are independent of each other but regularly communicate and coordinate. The divisions have an elevated level of information sharing with their systems. The organizational structure minimizes any excessive administrative layers.

2.1.3 School Technology

OBSERVATION: The organization of the Educational Technology Department (ETD) with four clearly defined supporting divisions minimizes overlapping functions and minimizes administrative costs.

Each of the four divisions within ETD has specific roles and responsibilities.

The Division of Instructional Technology and Customer Service is comprised of a group of eight teacher technology integrators that the Division assigned to support a group of campuses. They leverage technology in the classroom to improve student engagement and performance outcomes. Additionally, this office includes three Help Desk specialists that serve as a first point of contact for users experiencing issues or needing technical support.

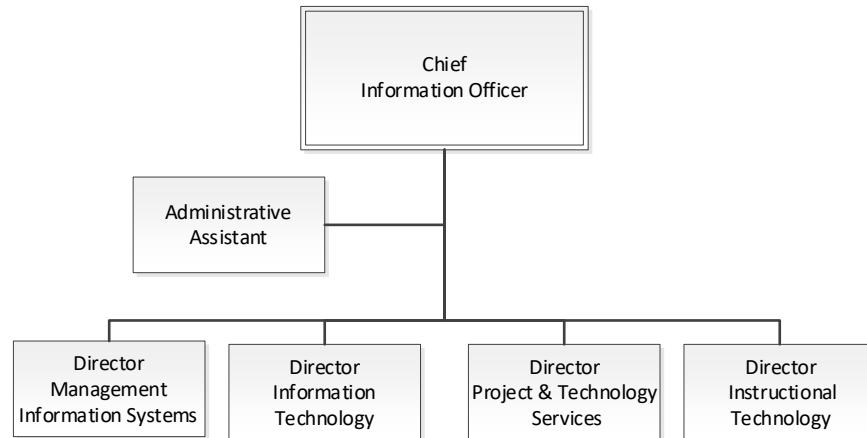
The Division of Information Systems Services supports all aspects of teacher, student, and support staff technology access needs. A group of Technology Associates is campus-based, supporting the individual needs at their assigned campuses including internet, bandwidth connectivity, software applications, and the management and maintenance of all technology devices.

The Division of Management Information Services (MIS) is responsible for the core data and software applications that run both student and business aspects of the District. The Division is responsible for Cyber Security, cabling, servers as well as providing various levels of training, support, and custom programming for a multitude of systems. The computer operation professionals ensure systems are running at peak capacity 24/7.

The Division of Technology Support Services provides support and infrastructure needs to the teachers, staff, and students of BCSD. The Technology Support Services (TSS) primarily does this. Duties range from the repair of computers and classroom equipment to cabling installations and new equipment evaluations.

Exhibit 2-4 shows the organization structure of the Educational Technology Department.

Exhibit 2-4
Educational Technology Department
FY 2026



Source: BCSD Central Office, March 2026.

Although each of the four divisions has specific duties and responsibilities, the four groups work together seamlessly to coordinate the implementation of special projects including the Classroom Modernization project. Key components of these classrooms are:

- Interactive flat panels for visually rich and engaging interaction with learning content.
- Flexible teaching devices that no longer limit instruction to the front of the classroom.
- Updated sound and communication tools for improved student engagement.
- Versatile cabling components in the classroom to maximize device flexibility and capabilities.
- Professional development supports the use of these components and how to properly integrate existing curriculum with this technology.

Each of the divisions participate in the installation, maintenance and training functions associated with the Classroom modernization projects and communicate effectively among themselves and with the Facilities Department to minimize any associated classroom disruptions during the installation process.

2.1.4 School Security

OBSERVATION: The Office of District Safe Schools was in transition at the time of the Ressel team visit, and the District realigned the State-mandated District Safe Schools Specialist to a more direct line of authority.

Prior to January 30, 2026, the mandated District Safe Schools Specialist reported indirectly to the Superintendent through the Chief Operating Officer. The Sheriff's liaison to the District, the Director of District and School Security, reported to the Superintendent but was not the official Safe Schools Specialist.

Effective January 30, 2026, the Superintendent amended the District organizational chart for the position of Director of District and School Security as the Safe Schools Specialist to report directly to the Superintendent. The Director of District and School Security serves as Safe School Specialist in accordance with s.1006.07 (6) (a), *Florida Statutes (F.S.)*.

The District organizational chart clearly defines areas responsible for safety and security functions, minimizes overlapping functions, and establishes lines of authority.

OBSERVATION: The Safety and Security function is a contracted partnership with the Brevard County Sheriff's Office and is conducted collaboratively between the Brevard County Sheriff's Office and the Brevard County School District.

The School Board adopted the Safety and Security Services contracts that establish roles and responsibilities in clearly defined units between the District and the Sheriff's Office. The Memorandum of Understanding (MOU) between the District and the Sheriff's Office dated May 28, 2024, effective July 1, 2024, through June 30, 2027, sets forth the working agreements between the two entities and includes provisions such as:

DISTRICT Responsibilities

- I. Funding & Contractual Obligations
 - Funds all Safe-School statutory mandates.
 - Pays the Sheriff's Office the annual flat-fee for assigned personnel.
 - Pays prorated costs for additional SROs or K9 Deputies added mid-year.
- II. Facilities & Support
 - Provides workspace, equipment, and clerical support for Sheriff-assigned personnel.
 - Provides access to District systems needed for security operations.
- III. Oversight & Collaboration
 - Provides input on selection and evaluation of Sheriff-assigned personnel.
 - Notifies the Sheriff of complaints involving Sheriff's personnel.
 - Coordinates with the Sheriff on scheduling and campus needs.
- IV. Statutory Responsibilities
 - Retains all legal obligations under Florida Safe-Schools statutes.
 - Maintains emergency drills, threat assessment teams, and compliance requirements.
 - Manages public records requests related to District responsibilities.

SHERIFF Responsibilities

- I. Personnel Assignment & Management
 - Assigns and supervises Major, Lieutenants, Sergeants, Agent, K9 Deputies, Therapy Canines, SROs, and Analysts.
 - Replaces vacant SROs within specifications.
 - Maintains full chain-of-command authority.

- II. Law Enforcement & Security Services
 - Provides all Safe-School Officer law enforcement services.
 - Conducts criminal and public integrity investigations.
 - Provides K9 firearm detection, canine therapy, and violence-prevention programming.
 - Responds to emergencies and coordinates during critical incidents.
- III. Monitoring, Assessment & Prevention
 - Monitors security cameras, social media, SPEAKOUT tips, and threat indicators.
 - Conducts vulnerability assessments and assists with FSSAT.
 - Provides after-hours SPEAKOUT review.
- IV. Training & Program Delivery
 - Trains assigned personnel and supports training for School Security Specialists.
 - Delivers the Sexting & Cyber-Threat Awareness Program.
- V. Compliance & Administrative Duties
 - Ensures statutory compliance for all assigned personnel.
 - Maintains uniforms, equipment, and law enforcement standards.
 - Handles internal investigations of Sheriff's personnel.

The District and the Sheriff have established this partnership to provide experienced law enforcement leadership, direction, and services for the Brevard County School District, where the Sheriff works in coordination with the Board to provide consistent law enforcement services, assessment, direction, guidance, and leadership districtwide as the Board's Office of District and School Security. As such, the organizational structure has clearly defined units and minimizes overlapping functions and excessive administrative layers.

2.2 STAFFING LEVELS

Subtask 2-2: Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices – Overall conclusion: (Partially Meets)

2.2.1 District Support for Areas Under Review

OBSERVATION: The Superintendent has asked all the central office operations to trim staff by 7 percent to preserve funding at the school level.

The trend analysis from the Florida Department of Education (FLDOE), shows that the student population decreased by 0.1 percent from FY 2022 to FY 2025, while total full-time equivalent (FTE) staff increased by 7.9 percent over the same time.

The student-to-staff ratios have declined by category in the last year, indicating an increase in the number of staff in comparison to student enrollment.

Exhibit 2-5 focuses on BCSD’s total full-time equivalent (FTE) staffing trends over the last four years.

**Exhibit 2-5
BCSD Staffing Trends
FY 2022 through FY 2025**

Category	2021-22	2022-23	2023-24	2024-25	Change	% Change
OFFICIALS, ADMINISTRATORS AND MANAGERS						
Officials, Administrators and Managers-Instructional	25	23	24	25	0	0.0%
Officials, Administrators and Managers-Noninstructional	43	50	50	52	9	20.9%
Total Officials, Administrators, Managers	68	73	74	77	9	13.2%
Consultants, Supervisors of Instruction	13	23	20	31	18	138.5%
Principal	105	102	102	102	-3	-2.9%
Assistant Principals	130	135	130	134	4	3.1%
Deans, Curriculum Coordinators	56	62	69	75	19	0.0%
Community Education Coordinators	0	0	0	0	0	0.0%
Total Administrative Staff	372	395	395	496	47	12.6%
SUPPORT STAFF						
Other Professional Staff Noninstructional	315	354	351	355	40	12.7%
Paraprofessionals	730	776	797	851	121	16.6%
Technicians	124	125	127	126	2	1.6%
Administrative Support Workers	526	521	585	602	76	14.4%
Service Workers	1,072	1,071	1,152	1,191	119	11.1%
Skilled Crafts Workers	121	115	109	92	-29	-24.0%
Unskilled Laborers	8	4	8	7	-1	-12.5%
Total Support Staff	2,896	2,966	3,129	3,224	328	11.3%
INSTRUCTIONAL STAFF						
Elementary Teachers (PK-6)	2,107	2,096	2,152	2,211	104	4.9%
Secondary Teachers (7-12)	1,580	1,622	1,626	1,633	53	3.4%
Exceptional Education Teachers	821	816	804	845	24	2.9%
Other Teachers	62	71	78	123	61	98.4%
Total Teachers	4,570	4,605	4,660	4,812	242	5.3%
School Counselor	179	171	188	175	-4	-2.2%
Visiting Teachers/Social Workers	39	46	47	44	5	12.8%
School Psychologists	34	26	28	33	-1	-2.9%
Librarians/Audio Visual Workers	84	84	83	87	3	3.6%
Other Professional Instructional Staff	414	442	461	476	62	15.0%
Total Instructional Staff	5,320	5,374	5,467	5,627	307	5.8%
Total Full-Time Staff	8,588	8,735	8,991	9,270	682	7.9%
Average Daily Membership Survey 2 without charter schools	64,207	64,903	64,173	63,765	-34	-0.1%
Student to Administrative Staff Ratio	172.6	164.3	162.5	152.2	-20	-11.8%
Student to Support Staff Ratio	22.2	21.9	20.5	19.8	-2	-10.8%
Student to Instructional Staff Ratio	12.1	12.1	11.7	11.3	-1	-6.1%
Student to Full-Time Staff Ratio	7.5	7.4	7.1	6.9	-1	-8.0%
Student to Teacher Ratio	14.0	14.1	13.8	13.3	-1	-5.7%

Source: FL Department of Education, March 2026.

Exhibit 2-6 presents total FTE staffing of BCSD and its peers. In comparison to its peers, although BCSD’s student to staff ratios vary by category, its Student to Total Administrator Staff Ratio is

lower than all of its peers, indicating that BCSD has a somewhat high number of administrative staff.

**Exhibit 2-6
Staffing Peer Comparison
FY 2025**

Category	Brevard CSD	Lake CSD	Osceola CSD	Pasco CSD	Polk CSD	Seminole CSD	Volusia CSD	Avg. w/o BCSD
OFFICIALS, ADMINISTRATORS AND MANAGERS								
Officials, Administrators and Managers-Instructional	25	32	49	33	124	20	32	48
Officials, Administrators and Managers-Noninstructional	52	33	41	84	66	41	44	52
Total Officials, Administrators, Managers	77	65	90	117	190	61	76	100
Consultants, Supervisors of Instruction	31	10	15	23	8	11	13	13
Principal	102	55	80	114	153	67	77	91
Assistant Principals	134	109	113	208	263	127	132	159
Deans, Curriculum Coordinators	75	10	36	9	1	8	48	19
Community Education Coordinators	0	0	0	2	0	0	0	0
Total Administrative Staff	419	249	334	473	615	274	346	382
SUPPORT STAFF								
Other Professional Staff Noninstructional	355	319	305	434	591	343	485	413
Paraprofessionals	851	853	971	1,393	1,705	626	830	1,063
Technicians	126	59	133	98	238	38	49	103
Administrative Support Workers	602	461	658	802	711	384	610	604
Service Workers	1,191	923	1,324	2,079	2,399	882	1,286	1,482
Skilled Crafts Workers	92	63	63	42	192	132	137	105
Unskilled Laborers	7	38	61	85	25	3	30	40
Total Support Staff	3,224	2,716	3,515	4,933	5,861	2,408	3,427	3,810
INSTRUCTIONAL STAFF								
Elementary Teachers (PK-6)	2,211	1,289	1,511	2,218	2,778	1,616	1,498	1,818
Secondary Teachers (7-12)	1,633	1,120	1,738	2,247	2,746	1,557	1,426	1,806
Exceptional Education Teachers	845	545	459	1,048	1,153	452	867	754
Other Teachers	123	93	530	245	63	362	77	228
Total Teachers	4,812	3,047	4,238	5,758	6,740	3,987	3,868	4,606
School Counselor	175	103	146	200	265	150	149	169
Visiting Teachers/Social Workers	44	27	43	85	61	53	25	49
School Psychologists	33	17	36	55	38	38	20	34
Librarians/Audio Visual Workers	87	42	53	1	83	2	54	39
Other Professional Instructional Staff	476	316	776	768	1,219	300	369	625
Total Instructional Staff	5,627	3,552	5,292	6,867	8,406	4,530	4,485	5,522
Total Full-Time Staff	9,270	6,517	9,141	12,273	14,882	7,212	8,258	9,714
Average Daily Membership Survey 2 2024-25 without charter schools	63,765	39,030	55,956	76,883	96,075	60,918	58,338	64,533
Student to Total Staff Ratio	6.9	6.0	6.1	6.3	6.5	8.4	7.1	6.6
Student to Total Instructional Staff Ratio	11.3	11.0	10.6	11.2	11.4	13.4	13.0	11.7
Student to Total Teacher Ratio	13.3	12.8	13.2	13.4	14.3	15.3	15.1	14.0
Student to Total Support Staff Ratio	19.8	14.4	15.9	15.6	16.4	25.3	17.0	16.9
Student to Total Administrative Staff Ratio	152.2	156.7	167.5	162.5	156.2	222.3	168.6	169.0

Source: FL Department of Education, March 2026.

As part of the overall budget creation process for FY 2027, the Superintendent recognized the need to trim administrative staffing levels which have increased over the last four years and are high on a per pupil basis in comparison to the peer organizations. Implementing this targeted reduction with a goal of reducing the need for staffing reductions at the campus level is a recognized best practice by the GFOA which recommends achieving a structurally balanced budget. For recurring expenses like salaries and benefits, which make up the majority of the District’s operating budget, the District must give careful consideration to matching the revenues provided per pupil to the staffing expenditures. With a goal of directing available dollars to the classrooms, the Superintendent’s efforts in adjusting administrative, management and non-instructional support functions is necessary and appropriate.

RECOMMENDATION 2-2: Adopt and apply staffing standards for both instructional and non-instruction positions as a budgetary control in the future.

2.2.2 School Facilities

OBSERVATION: The District applies a FLDOE staffing standard for the Plant Operations and Maintenance Division but has not adopted a staffing standard for the Planning and Project Management Division or the Environmental Health and Safety Division.

The Planning and Project Management Division has 25 budgeted positions. The Division has 18 positions filled, and 7 vacancies as of February 2026. The functions include design, planning, and oversight of the construction projects.

Exhibit 2-7 includes the Planning and Project Management Division staff count.

**Exhibit 2-7
Planning and Project Management Division staff
February 2026**

Position	Staff Count Total	Staff Count Filled	Staff Count Vacant
Director of Planning and Project Management	1	1	0
Manager Facilities Planning, Intergovernmental Coordination	1	1	0
Project Field Coordinator	7	6	1
Specialist II – Project Administration	2	0	2
Fund Accountant - Facilities	2	2	0
Project/Construction Manager	6	5	1
Facility Maintenance Technician	5	3	2
Planning and Design Technician	1	0	1
Total	25	18	7

Source: BCSD, February 2026.

The Assistant Superintendent confirmed that they do not have a staffing standard that the District uses to determine the number of staff. The level of funding available and the programs to conduct contributes to the number of staff for the Division. Without peer district staffing information for a Planning and Project Management function readily available, to determine if

the number of Planning and Project Management staff was consistent with the peer districts, the Ressel team used the total facilities-related spending as the proxy for a staffing analysis. Compared to the peer district average, there is a difference of four Planning and Project Management positions based on the facilities-related spending. However, the Ressel team did not have the actual number and role, if any, for peer district staff positions. As a result, this analysis does not recommend that BCSD should adjust its staff level to align with the peer district average. **Exhibit 2-8** provides a comparison to the peers.

**Exhibit 2-8
Planning and Project Management Staffing Level Comparison
FY 2025**

District	Total Facilities-Related Spending	Actual # BCSD Staff and Expected # Peer District Staff
Brevard	\$116,839,316	25
Lake	\$62,781,174	13
Osceola	\$85,220,067	18
Pasco	\$103,994,141	22
Polk	\$167,107,957	36
Seminole	\$80,330,984	17
Volusia	\$89,695,176	19
Peer Average without Brevard	\$98,188,250	21

Source: FLDOE Annual Financial Reports, FY 2025.

The Environmental Health and Safety Division has 20 budgeted positions. As of February 2026, the Division has filled all positions. The Division oversees facilities functions such as asbestos, fire safety, hazardous materials, indoor air quality, lead-based paint, and playground safety. The Division also trains and coordinates the campus-level custodians.

Exhibit 2-9 includes the Environmental Health and Safety Division staff count. The count excludes the Office Clerk and 11 custodial positions.

**Exhibit 2-9
Environmental Health and Safety Division staff
February 2026**

Position	Staff Count Total	Staff Count Filled	Staff Count Vacant
Director Environmental Health and Safety Code Compliance	1	1	0
Supervisor – Environmental Health and Safety Services	1	1	0
Specialist I – Environmental Health and Safety	2	2	0
Specialist II – Environmental Health and Safety	3	3	0
Specialist III – Environmental Health and Safety	1	1	0
Total	8	8	0

Source: BCSD, February 2026.

The Assistant Superintendent confirmed that they do not have a staffing standard that the District uses to determine the number of staff. The level of funding available and the programs to

conduct contributes to the number of staff for the Division. Without peer district staffing information for an Environmental Health and Safety function readily available, to determine if the number of Environmental Health and Safety staff was consistent with the peer districts, the Ressel team used the total facilities-related spending as the proxy for a staffing analysis. Compared to the peer district average, there is a difference of one Environmental Health and Safety position based on the facilities-related spending. However, the Ressel team did not have the actual number and role, if any, for peer district staff positions. As a result, this analysis does not recommend that BCSD should adjust its staff level to align with the peer district average. **Exhibit 2-10** provides the comparison to the peers.

**Exhibit 2-10
Environmental Health and Safety Staffing Level Comparison
FY 2025**

District	Total Facilities-Related Spending	Actual # BCSD Staff and Expected # Peer District Staff
Brevard	\$116,839,316	8
Lake	\$62,781,174	4
Osceola	\$85,220,067	6
Pasco	\$103,994,141	7
Polk	\$167,107,957	11
Seminole	\$80,330,984	6
Volusia	\$89,695,176	6
Peer Average without Brevard	\$98,188,250	7

Source: FLDOE Annual Financial Reports, FY 2025.

The Plant Operations and Maintenance Division has 154 budgeted positions, with 142 filled and 12 vacancies as of February 2026. The director reported that the number of positions for each trade is consistent with industry standards. The Division oversees the maintenance of all BCSD facilities.

Exhibit 2-11 includes the Plant Operations and Maintenance Division staff count by trade. The count excludes two positions to ensure a consistent comparison to the maintenance staff standard, including the Administrative Secretary and the Head Custodian.

In 2024, the Assistant Superintendent prepared an analysis and presented information to the School Board regarding the number of staff compared to a staffing standard. The analysis cited a Florida Department of Education standard of 45,000 square feet of space for every one maintenance technician. The BCSD FISH report cites 12,526,266 net square feet. Applying that standard to the number of square feet, the Division needs 278 staff. With its 152 staff, the District has 126 fewer staff than the standard.

Exhibit 2-11
Plant Operations and Maintenance Division staff
February 2026

Position	Staff Count Total	Staff Count Filled	Staff Count Vacant
Director Plant Operations and Maintenance	1	1	0
Manager Energy and Resource Conservation	1	1	0
Energy and Resource Conservation Specialist	1	1	0
Coordinator Maintenance	1	1	0
Analyst Work Control	1	1	0
Supervisor Maintenance	11	10	1
Electrician	10	9	1
Plumber	11	11	0
Mechanic HVAC	30	26	4
Electronics Technician	6	5	1
Facilities Maintenance Technician	16	16	0
Floor Covering Installer	2	2	0
Carpenters	9	7	2
Painters	6	5	1
Equipment Operators	15	15	0
Roofers	4	3	1
Mason	1	1	0
Gas Appliance Repair Mechanic	2	2	0
Locksmith	2	2	0
Grounds Maintenance Technician	12	11	1
Specialist Athletic Field and Ground	2	2	0
Power Tool and Equipment Mechanic	1	1	0
Specialist Maintenance Service Center	2	2	0
Specialist Material Control	2	2	0
Total	152	140	12

Source: BCSD.

For each of the functions, the number of staff differences in the peer comparisons is not a material shift from the actual number of positions. The District indicated that the number of positions for the divisions is based on the funding that is available. The District has implemented the mission and purpose of the functions as planned and expected with full services available to each division's customers. However, without a staffing standard, if funding increases or decreases, or if the number of programs or services shifts in any of the divisions, management may be challenged to determine the best number of staff.

The number of staff and the related salary cost is typically a large budget driver in most organizations. Knowing the most appropriate number of staff that the organization needs to implement the programs and services is a critical management tool. Staffing standards provide the implementation method for organizations to apply to determine the most appropriate number of staff.

RECOMMENDATION 2-3: Develop and apply a staffing standard for all Facilities divisions to ensure the number of staff is reasonable to serve and support all facilities.

2.2.3 School Technology

OBSERVATION: Based on a total of 100,000 devices and approximately 150 central office and campus-based IT staffing positions, the organization is lean but operating effectively.

According to the CIO, ETD supports and maintains more than 100,000 student and teacher devices, for approximately 9,500 employees and 70,000 students, including:

- Windows PCs: ~80,000
- iPads: ~8,000
- Desk Phones: 9,500
- Cell Phones: 450
- Interactive flat panels, sound systems, and other classroom tools

The Department has a total of 158.5 budgeted staff positions, which the District filled at the time of the review.

- Administrative – 2
- Management Information Systems – 25
- Information Systems – 105.5 (Includes 92 campus-based Technology Associates)
- Instructional Technology - 13
- Project & Technology Services – 11

The Gartner Group, which provides IT consulting services, suggests that the information technology staff to total full-time-equivalent (FTE) ratios in an education organization should be approximately 4.0 percent; for BCSD, the ratio based 158.5 staff dedicated to technology and 9,500 BCSD employees is less than 1.67 percent.

In comparison to an industry standard of 500 to 600 devices per staff, the total device per FTE employee is above the standard at 653 devices per staff member. In addition to the devices listed above, however, there are other components, including switches, servers, smart panels, and security cameras, which more than double the device per staff ratio.

2.2.4 School Security

OBSERVATION: The level of staffing coverage is appropriate and in compliance with s.1006.12, F.S., which requires at least one Safe School Officer at every campus.

BCSD maintains adequate staffing coverage for school security, ensuring that they staff every campus with at least one Safe School Officer. The District either contracts through the Brevard County Sheriff's Office, or, for special events, through municipalities. If for some reason the municipalities do not have sufficient staff to cover an event, the Sheriff's Office provides any remaining staffing needs.

Section 1006.12, F.S., requires each public school to have a Safe School Officer present. The law defines Safe School Officers as school resource officers, school safety officers, guardians, or security guards. The contract with the Sheriff's Office mandates that they ensure staffing at every school campus and obligates the Sheriff to fill any gaps to ensure compliance.

The legal requirement for Safe School Officers at every campus drives the District's staffing practices. The District contracts with law enforcement and municipalities to meet this mandate to provide coverage for regular operations as well as special events.

As a result of adhering to the statutory requirements and contractual obligations, the District ensures that they staff all campuses appropriately with Safe School Officers. This approach guarantees compliance with current law and maintains a secure environment for students and staff.

***CHAPTER 3:
ALTERNATIVE DELIVERY
METHODS***

3.0 ALTERNATIVE DELIVERY METHODS

Chapter 3 presents audit findings related to alternative delivery methods used in the program areas under review. As part of the fieldwork, Ressel & Associates (the Ressel team) examined the programs and services that the Brevard County School District (BCSD) is currently providing through shared service or outsourced/contract arrangements and also assessed what, if any, activities or services, the District might deliver in an alternative method. Further, the Ressel team evaluated the manner the District assesses alternative delivery methods.

The report provides the specific audit evaluation tasks performed below.

- 3.1 **Feasibility of Alternative Methods** -- Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings;
- 3.2 **Cost/Benefit Assessment** - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services; and
- 3.3 **Additional Opportunities** - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

Finding on alternative delivery methods: Partially Meets

Program administrators have formally and informally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services and have acted when the evaluations found that contract services would improve performance or save money. However, not all outsourcing decisions have been well documented. Documenting the process as well as the outcome of the analysis would provide historic information when considering future options.

Program administrators have also assessed contracted services in specific instances, assessments are well documented, and the District regularly evaluates contractors. BCSD has not, however, regularly evaluated the District and School Security contract or examined options for the provision of services.

Additionally, the Ressel team identified one opportunity for alternative delivery that has the potential to reduce program costs. BCSD will need to analyze this opportunity to determine if the recommendation is feasible, appropriate, and beneficial for the District.

Findings by Research Subtask:

- Subtask 3.1 - *Feasibility of Alternative Methods –Partially Meets*
- Subtask 3.2 - *Cost/Benefit Assessment –Partially Meets*
- Subtask 3.3 - *Additional Opportunities – Meets*

3.1 FEASIBILITY OF ALTERNATIVE METHODS

Subtask 3-1: Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings – Overall conclusion: (Partially Meets)

3.1.1 District Support for Areas Under Review

OBSERVATION: BCSD did not provide evidence of a formal evaluation, however, according to staff, the District decided to outsource the internal audit function based on an attempt to avoid the cost of creating an Internal Audit Department.

Board Policy 6705 – *Charter of Internal Audit* has an original date of March 2010, and the District last revised it in 2011. Internal Audit reports to the Audit Committee of the Board. Board Policy states the purpose of Internal audit:

“Internal Audit is an independent review function established to assess the internal controls, operations, policies and procedures of all organizational units. Findings and recommendations are reported to the School Board's management, the Audit Committee and Board members.

All Internal Audit functions are conducted to assure compliance with the School Board's goals, objectives and policies, as well as the Code of Ethics and the Standards for the Professional Practice of Internal Audit which are promulgated by The Institute of Internal Auditors.”

Many governmental entities have an Internal Audit Department, including BCSD. BCSD, however, made the decision to contract for internal audit services, and currently uses RSM US LLP, an internal audit firm, for this purpose.

By outsourcing the internal audit function, BCSD was able to ensure the independence of the internal auditors who report directly to the Board’s Audit Committee and ensure adequate and appropriate coverage of areas of risk, including campus-based Activity funds. Each year, the Audit Committee and the Board work with the internal auditor to create an audit plan tailored to meet the ever-evolving needs of the District.

Credentialed internal auditors in Florida range between \$65,000 and \$120,000 annually. A lead or supervisory position would range between \$120,000 and \$150,000 annually. Benefits would add another 35-45 percent to the cost of each position. With one supervisor and small cadre of two internal auditors, the cost of maintaining an in-house internal audit function, providing office space and supplies could equate to between \$400,000 and \$500,000 annually. The annual budget includes a base cost for internal audit services of \$200,000. The auditors do not typically go over budget, as the actual fees are based on the adopted audit plan. Should the Board or Audit Committee add an additional component to the audit plan mid-year, the fees would be adjusted accordingly.

3.1.2 School Facilities

OBSERVATION: The Plant Operations and Maintenance Division formally evaluated its in-house mowing service and determined that outsourcing mowing provides a timelier service, resulting in improved performance because students can now use the grassy areas on campus more often.

Since FY 2019, the Plant Operations and Maintenance Division has been analyzing the mowing program. They had been receiving complaints from principals about the tall grass and the resulting reduced student use of grassy campus outdoor spaces. At the time, custodians were mowing the grass.

In FY 2021, the division initially developed a formal expectation for what a contracted mowing program would include. They conducted a sample study in one part of the county to determine the impact of contracted mowing services. This study included contract mowing at 12 campuses. The study yielded positive results consistent with the expectations, so in FY 2023, they expanded the program to other campuses and buildings with grassy areas that need mowing.

In FY 2025, the division expanded the program to 89 campuses and other sites.

Procurement coordinated the invitation to bid process and now they have mowing contractors with an accountability component regarding the time that the vendor must complete the mowing. They contract both primary and alternate vendors to ensure coverage throughout the county.

Exhibit 3-1 identifies the sequence of improvements to the mowing program.

Exhibit 3-1
Mowing Program
FY 2020 through FY 2026

Fiscal Year	Status of Mowing Program	Mowing Responsibility
2019-2020	-Received complaints -Evaluated level of service vs. cost -Analyzed costs to improve -Decided not to make any major changes as the costs to improve were too high.	-Custodians
2021-2022	-Considered contract mowing -Developed mowing expectations -Coordinated with Procurement to issue Invitation to Bid	-Custodians at most campuses -Contract mowers at 12 campuses
2023-2024	-Expanded contract mowing after receiving positive feedback -Coordinated with Procurement to expand the program	-Custodians at several campuses -Contract mowers increased to 27 campuses
2025-2026	-Goal is to continue to upgrade the level of service. -Added alternate mowers if primary mowers did not meet expectations.	-Contract mowers increased to 89 campuses and other sites

Source: BCSD interviews; Presentation to BCSD Board, February 2026.

Outsourcing mowing provided more time for the existing grounds staff to conduct tree trimming, mulching, and playground maintenance.

3.1.3 School Technology

OBSERVATION: This year, BCSD conducted a cost benefit analysis regarding the purchase of devices versus leasing of devices; the decision was to lease.

Over the last few years, BCSD achieved its goal of providing 1:1 student devices across the District. As these devices age, the need to systematically replace devices is costly. Each year, the Educational Technology Department asked for \$14 million in Capital Outlay funds to refresh the device inventory. According to staff, the District cut the budget for purchasing classroom devices from the \$14 million minimum required to maintain a device inventory within the five-year preferred range. As a result, some devices are up to nine years old.

ETD evaluated the option of purchase of the devices and leasing and reached the conclusion that approval of a laptop leasing contract for students and teachers would allow the District to provide modern, high-performance devices immediately while maintaining predictable costs and improving financial planning. In their analysis, they determined that leasing offers greater buying power now, supports a shorter refresh cycle to keep technology current, and ensures students and teachers have access to better computers for learning and instruction. Unlike outright purchase, leasing avoids large upfront expenditures, reduces the risk of owning outdated equipment, and provides flexibility to adapt to changing technology needs.

The process for reaching this agreement began with ET working with Procurement Services to issue an Invitation to Negotiate (ITN) for Financial Partnership to Support Educational Technology as a Service for Districtwide Laptops on August 6, 2025 with proposals due on September 4, 2025.

The District received two responses from Insight Investments and Lenovo. The evaluation committee was comprised of knowledgeable District staff including representatives from Financial Services and Educational Technology.

On September 11, 2025, after reviewing the proposals, the evaluation committee recommended to enter negotiations with Insight Investments.

In December 2025, the BCSD School Board approved a lease agreement with Insight Investments, LLC dba Insight Investments Technology Finance, LLC.

Year One includes a 5-year lease of 7,830 student and 510 teacher laptops. The initial contract term commenced on December 10, 2025, and will continue through December 8, 2029, with one (1) optional one (1) year renewal. **Exhibit 3-2** compares the Original Capital Outlay Request to the Modified Capital Outlay Request, which includes the lease agreement.

**Exhibit 3-2
Original Capital Outlay Request vs.
Modified Capital Outlay Request**

FY	Original Request	Modified Request
2026	\$14,000,000	\$5,000,000
2027	\$14,000,000	\$8,000,000
2028	\$14,000,000	\$11,000,000
2029	\$14,000,000	\$14,000,000
2030	\$14,000,000	\$15,000,000
Total	\$70,000,000	\$53,000,000

Source: BCSD Educational Technology Department, March 2026.

As shown, for the initial years of the lease the cost is lower than the cost of replacing the required number of devices. The leasing cost increases over time, but BCSD felt the savings in the initial years would allow the District time to plan for the increased cost, while still ensuring that students have current devices.

OBSERVATION: Technology Support Services (TSS) has implemented an in-house device repair structure whereby the technicians are certified and the vendor reimburses the District for making the in-house repairs on site; saves down time for the devices as the technicians conduct the repairs more quickly and never leave the District.

TSS and the vendor, Lenovo, partnered as part of the District’s self-maintainer program. This means that TSS employees have passed the strict certification standards set by Lenovo and are qualified to perform warranty work on Lenovo equipment. This ensures that the District keeps the days required to complete repairs to a minimum compared to having to send equipment out. TSS also maintains a courier service to each school for equipment transit to and from the repair facility.

In 2025, the TSS division repaired 8,085 of these devices; about 10 percent of all devices.

- 131 Tablet form factor
- 17 Promethean related repairs (smartboards)
- 71 Desktop form factor
- 7,866 Laptop form factor

According to the Council of Great City Schools (CGCS), the average cost per ticket for computer repairs is \$125. ETD estimated that their repair costs were between \$100 and \$125 per device, on par with the CGCS' reported repair costs. BCSD, however, receives about \$60,000 annually in reimbursements for making these repairs in-house from the vendor, which brings the District's net cost of repairs per device well below the CGCS average.

Today, BCSD is in the process of developing a new Career and Technology Offering that will train students as certified technicians and potentially expand the capability of the department to do the repairs.

3.1.4 School Security

OBSERVATION: Although the District lacks documentation of the evaluation, the District determined that an ongoing partnership with the Brevard County Sheriff's Office would ensure sufficient capacity and quality of services.

The District faced ongoing challenges in meeting new standards for school safety and security while maintaining overall capacity and quality of services. The costs and general staffing concerns of maintaining a qualified workforce in compliance with emerging state and federal standards led the District to evaluate alternatives to providing those services.

The Superintendent and staff evaluated the feasibility of maintaining the existing District and School Security program. The Superintendent and School Board determined "*that safe school security services provided and coordinated by the Sheriff is in the best interests of the District and community.*"

The School Board approved the current BCSD contract with the Sheriff's Office on May 28, 2024, effective July 1, 2024, through June 30, 2027, with periodic updates and calls for the District and Sheriff to, from time to time, consider modifications to law enforcement and school security services for BCSD campuses. There was, however, no formal documentation comparing the effectiveness or costs between in-house and outsourced services.

Without a documented evaluation, it is unclear if BCSD weighed all the alternatives or if they were justified based on measurable improvements or expected savings.

RECOMMENDATION 3-1: Ensure formal documentation of evaluations to support the feasibility and cost savings of contracted district and school security services.

OBSERVATION: The District and School Security Office contracts fingerprinting services and offers fingerprinting services in house. However, the decision to partially outsource these services was not documented.

Florida requires school districts to comply with state-mandated fingerprinting requirements for employees and contractors. The District may fulfill these requirements through in-house services, contracted vendors, or a combination of both, depending on factors such as District capacity and cost considerations. **Exhibit 3-3** below outlines The Florida Department of Law Enforcement (FDLE) and the Florida Department of Education (FDOE) guidance on fingerprinting.

**Exhibit 3-3
Florida Fingerprinting Inhouse vs Outsourced
FY 2026**

Factor	Inhouse Fingerprinting	Outsourced Fingerprinting FDLE	BCSD Hybrid
Service Delivery Model	District staff provide fingerprinting services using District equipment	An external FDLE-registered LiveScan vendor provides fingerprinting services	BCSD maintains in-house fingerprinting capability and contracts with an FDLE-approved vendor
Control over Operations	District controls staffing, scheduling, and procedures	Vendor controls daily operations subject to contract terms	The District and the vendor share operational control
FDLE Compliance Responsibility	District staff must meet FDLE LiveScan user agreement, quality, and PII requirements	FDLE has a registration process that requires the Vendor register and comply with LiveScan user agreement requirements	Compliance responsibilities apply to both District operations and the contracted vendor
Legal Regulatory Allowability	Permitted under FDLE and FDOE guidance for public school employers	Permitted provided the vendor is FDLE-registered	BCSD’s hybrid approach is allowable under FDLE and FDOE guidance
Cost Structure	Primarily fixed costs related to staffing, training, and equipment	Variable costs based on transaction volume or contract pricing	Combination of fixed internal costs and variable vendor costs
Capacity and Scalability	Limited by available District staff and equipment	Scale based on vendor capacity	Vendor services may supplement internal capacity during peak demand
Operational Risk	Risk of service disruption due to staff absences or turnover	Risk mitigated with vendor staffing and service agreements	Maintaining both service options partially mitigates risk
Administrative Oversight	Requires internal supervision and quality assurance	Requires contract monitoring and vendor performance oversight	Requires oversight of both internal operations and vendor compliance
Documentation of Evaluation Feasibility	Best practices require documentation supporting continued in-house delivery	Best practices require documentation supporting outsourcing decisions	The District did not provide any formal documentation comparing delivery options

Source: Ressel & Associates created, FDLE, FDOE, 2026.

The District and School Security Office currently utilizes a hybrid approach, contracting fingerprinting services while also maintaining in-house capabilities. This model is like other districts, while others fully outsource their fingerprinting process. BCSD's peer districts use a variety of fingerprinting options. Orange and Polk County Public Schools use primarily in house services, Seminole, Osceola, and Lake County Public Schools outsource fingerprinting, and Volusia and Brevard County School District uses a hybrid service delivery system.

Cost, available in-house capacity, and the perceived benefits and drawbacks of each approach primarily influence how administrators choose the fingerprinting model. Although BCSD staff reported having discussed assorted options, the District did not provide the Ressel team with documentation to confirm these evaluations.

In the absence of formal documentation evaluating the alternatives, the District cannot demonstrate that its chosen approach to fingerprinting services is the most effective or cost-efficient and, thus, limits the ability to ensure accountability and identify potential cost savings.

RECOMMENDATION 3-2: Document formal evaluations of fingerprinting services to assess performance and achieve potential cost savings.

3.2 COST/BENEFIT ASSESSMENT

Subtask 3-2: Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services – Overall conclusion: (Partially Meets)

3.2.1 District Support for Areas Under Review

OBSERVATION: The District maintains a team of attorneys in the Office of the General Counsel but has determined contracting for certain expertise or in periods of high demand for legal services is less costly than hiring that expertise.

Best practices for public sector legal services recommend regularly evaluating whether in-house or contracted legal support is more cost-effective and efficient, and to document the rationale for selected service delivery models. BCSD uses contracts with different law firms for specific purposes as needs fluctuate.

The District maintains a team of attorneys in the Office of the General Counsel but supplements this in-house team by contracting with external law firms for specialized expertise or during periods of increased demand for legal services. **Exhibit 3-4** shows attorneys contracted for matters such as specific litigation, investigations, employment, and surtax guidance and shows fluctuation in usage.

Exhibit 3-4
Contracted External Counsel
FY 2024 through FY 2026 to Date

Vendor	Purpose	2023-24	2024-25	2025-26 Annualized
Burr & Forman	Board Defense: 1 st Amendment	\$ 39,312	\$ 58,059	\$ 20,411
Dean Ringer	General Litigation	\$ 21,987	\$ 42,378	\$ 39,074
Fisher & Phillips	Employment Litigation	\$ 6,166	\$100,538	\$ 50,622
Rumberger Kirk	Employment Investigation	\$ 7,425	\$ 30,142	\$ 84,287
Sniffen & Spellman	ESE and General Litigation	\$ 28,586	\$ 62,932	\$ 80,649
Trask Daigneault	Public Records Litigation	\$ 53,304	\$127,804	\$ 88,163
Volk Law	Copyright and Trademark			\$ 5,555
Weiss Serota Helfman	Board Member to Board Member Record Requests and Bid Protests	\$ 16,283	\$ 12,467	\$ 5,130
Widerman Malek	General Litigation	\$ 1,113		
	Totals	\$174,175	\$434,321	\$373,891
	Three Year Total			\$982,387
	Three Year Average			\$327,462

Source: BCSD Legal Services, 2026.

Costs of contracted attorneys indicate that contracting for specialized legal expertise at specific times, rather than hiring additional permanent staff, is more cost-effective and efficient for the District. The average annual cost of contracted attorneys is about \$327,462; the annual salary and benefit cost of a mid-level attorney is about \$228,000. Consequently, the decision to outsource specific legal needs costs less than hiring two additional attorneys, who may not have the unique legal expertise needed in each situation.

By strategically contracting external legal services as needed, the District can access specialized expertise, manage costs, and efficiently address fluctuations in legal service demands, resulting in overall cost savings and operational efficiency.

3.2.2 School Facilities

OBSERVATION: Campuses had outsourced their playground assessments, and after assessing the service, the Environmental Health and Safety Division now conducts the playground assessments.

BCSD has 600 individual playground equipment pieces at more than 80 sites. Prior to FY 2019, each campus followed their own process to oversee its playgrounds, which varied based on staff experience and available resources. At that time, campuses often contracted vendors for repairs, inspections, or recommendations for playground replacement or improvements.

The Environmental Health and Safety (EHS) Division initially did not have playgrounds as a part of their functions. The Risk Management Division reached out to EHS regarding their concern about the number of student injuries on the playground. That prompted a collaboration for EHS to conduct follow-up reviews of specific playground-related incidents when requested. At that time, there was not a structured and consistent evaluation process across the District. The absence of a centralized

system made it difficult to compare conditions across campuses, prioritize funding, or proactively plan for replacements.

In FY 2019, EHS implemented the Playground Assessment Program as an asset management initiative rather than solely in response to an increase in injuries. EHS reported that the playground injury trends have remained consistent over time. The division did not receive additional funding to implement the program. They established a standardized, districtwide condition rating system to support lifecycle management, maintenance planning, and prioritization of playground replacements.

EHS developed a standardized Playground Assessment form/tool to document the condition and overall status of each playground system. The form captures key elements including equipment condition, surfacing condition, structural integrity, and general safety observations. Staff assign each playground a condition rating of 1-5 based on these factors. The Facilities Department uses this information to support maintenance planning, repair prioritization, and long-term replacement scheduling. Staff enter the playground assessment data into a Smartsheet which allows for centralized tracking, photo documentation, and recordkeeping across the District.

EHS staff manage the Playground Assessment Program in-house. The in-house approach ensures consistency in evaluation methods, alignment with District standards, and timely identification of maintenance and replacement needs. The Director assigned one staff member with experience and expertise in safety, compliance, and inspections. The staff received training and guidance based on nationally recognized playground safety standards and the Consumer Product Safety Commission's Public Playground Safety Handbook.

EHS staff typically assess each campus annually. They conduct the assessments during the summer months when students are not actively using the equipment. This timing allows for a more thorough evaluation process with minimal disruption to school operations. The full cycle typically takes approximately 2.5 months to complete. As a result of the assessments, the District has found that the typical issues include.

- Aging or deteriorating equipment components (e.g., corrosion, wear, structural fatigue)
- Surfacing deficiencies, such as displaced or compacted engineered wood fiber
- General maintenance needs, including hardware replacement or coating deterioration.

As a result of the playground assessments, EHS is now actively involved in the review and oversight of new playground installations to ensure that the District designs and constructs playgrounds in a manner that reduces recurring issues identified through prior playground assessments. They have been able to share lessons learned, including preferences for composite materials, simplified designs such as single-piece slides, appropriate surfacing, and reduced use of high-maintenance features.

Florida law does not require playground inspections. However, playgrounds must follow safety standards established by national standards. **Exhibit 3-5** is a summary of the standards.

Exhibit 3-5 Playground Safety Standards

Entity	Requirements
Florida Administrative Code Chapter 65C-22	<ul style="list-style-type: none"> • Require childcare facilities to maintain playground safety. • Require playground equipment and surfaces to be in good repair and meet safety standards. • Require compliance with safety standards.
Consumer Product Safety Commission “Public Playground Safety Handbook” (Publication #325)	<ul style="list-style-type: none"> • Summarize guidelines for playground safety. • Age-appropriate design (2–5 and 5–12 age groups) • Equipment safety considerations, including entrapment, entanglement, protrusions, and pinch points. • Fall zones and use zones around equipment. • Protective surfacing requirements and impact attenuation concepts • Guardrails, barriers, and platform design • Recommendations for inspection, maintenance, and supervision
American Society for Testing and Materials (ASTM) Standards	<ul style="list-style-type: none"> • Provides standards for playground safety. • Recommends regular inspections to ensure playgrounds are safe.

Source: BCSD, 2026.

Conducting in-house timely and comprehensive playground assessments ensures that students will be safe on the playground.

OBSERVATION: The Environmental Health and Safety Division assessed its contracted fire extinguisher inspection service and determined that it continues to be efficient to contract for the service rather than to conduct in-house.

As part of its roles and responsibilities, the EHS Division oversees the District’s 7,000 fire extinguishers in more than 100 sites. Overseeing includes annual inspection, maintenance, and lifecycle management. The 7,000 fire extinguishers include the following:

- 6,686 ABC extinguishers
- 137 BC extinguishers
- 97 K-Class extinguishers
- 2 Halotron 10 lb. extinguishers

The District contracts with a vendor at an annual cost of \$73,000. **Exhibit 3-6** is a summary of the contract with the vendor.

**Exhibit 3-6
Fire Extinguisher Inspections with Outsourced Contract**

Category	Items Included	Vendor Contract
Annual inspection and service Recharge exchange Replacement 10 lb. ABC extinguishers for \$48.28 when needed	Inspection Tagging Compliance documentation Recharge exchange	\$72,952

Source: EHS Division Fire Extinguisher Program Cost Comparison In-House Service vs. Contracted Vendor, 2026.

In FY 2025, prior to implementing a subsequent year for contracted services for the fire extinguisher program, the Environmental Health and Safety Division evaluated the cost if Division staff conducted the inspections. The division estimated that the in-house annual cost would be \$120,000-\$180,000. **Exhibit 3-7** identifies the components of the in-house costs.

**Exhibit 3-7
Fire Extinguisher Inspections Conducted Internally**

Category	Items Included	Internal Cost
Personnel, including one full-time licensed fire extinguisher technician	Estimated salary and benefits.	\$75,000 to \$90,000
Vehicle and Operational Costs	Service vehicle purchase and outfitting.	\$60,000 to \$80,000
	Annual fuel and maintenance	\$6,000 to \$8,000
Equipment and Licensing if performing recharge/hydrostatic testing	Hydrostatic testing equipment Dry chemical recovery system Nitrogen cylinders and regulators State licensing and compliance requirements	\$30,000 to \$45,000
Replacement Costs if not performing recharge/hydro in-house	If the District does not perform in-house recharge and hydrostatic testing, the District would need to replace extinguishers at required intervals instead of serviced, significantly increasing long-term costs. Even at conservative replacement rates, annual replacement costs would likely	N/A
Total Estimated Annual Cost	Excludes initial capital investments. Depends on the service model selected.	\$120,000 to \$180,000 per year

Source: EHS Division Fire Extinguisher Program Cost Comparison In-House Service vs. Contracted Vendor, 2026.

The Florida Fire Prevention Code identifies the requirements for maintaining fire extinguishers. The Code states that entities must ensure that the entities inspect and maintain the fire extinguishers according to the National Fire Protection Association’s standards.

Conducting analyses of costs and benefits of outsourced services, as well as comparing outsourced services to in-house services is an effective best practice management tool to ensure the District continues to operate efficiently.

3.2.3 School Technology

OBSERVATION: BCSD entered into a Memoranda of Understanding (MOU) with a neighboring district for mutually beneficial system sharing capabilities should either of the legacy ERP systems fail; the Department reviews the MOU periodically to verify that the arrangement remains effective.

The Educational Technology Department (ETD) had cloud and physical storage facilities for the District's data, but should the system fail before the conversion in October 2027, leadership did not think that they could adequately retrieve and use the data if they could not restore the system itself in-house.

The staff contacted a neighboring district that also used TERMS and reached an agreement to share their system capabilities should the other district's system fail.

The associated benefit for both districts is the provision of a fail-safe, which would not have been possible for either district in-house.

OBSERVATION: Cybersecurity is a growing concern nationally; the District determined that they could not address in-house at a reasonable cost and continues to evaluate the cost and benefits of each of the associated contracts.

The Educational Technology Department is actively working to improve the District's cybersecurity posture and engage students and staff to better understand the threats that digital tools present. The District has employees with cybersecurity experience and expertise, however, monitoring systems 24/7 at the level required in the current media environment would require the hiring of an entire team of individuals.

As an alternative, and as recommended by industry experts, the District issued contracts to provide the level of monitoring required in today's environment for a fraction of the cost of establishing an in-house team and purchasing the required equipment. Actual contract details are confidential; however, multiple partnerships and contracts are in place to provide resources that are not available in-house. Although other software embeds the security programs, staff estimated the annual cost for these services to be \$95,000 in total. This supplies BCSD with:

- Intrusion detection/prevention
- 24x7 monitoring/alerting/support
- A retainer for the disaster assistance response team (DART,) and initiative-taking services, monitoring, compromise assessment, and comprehensive evaluation of the District's environment configuration with regards to security.

In addition, as technology capabilities have evolved, the District accessed additional capabilities through its Microsoft license, which provides XDR (Extended Detection and Response) – like an antivirus but instead of running on a single device, it aggregates data from all devices and the cloud presence and looks at larger patterns of action and activity. For example, an action on a single device may seem benign, that single action on multiple devices combined with an action leveraged against a cloud identity may match a particular attack pattern known to come from a hacking group.

A system checking only a single device wouldn't necessarily produce an alert, but an XDR would see the combination of events and alert and shut down the attack.

According to a 2022 U.S. Government Accountability Office report, the loss of learning following a cyberattack ranged from three days to three weeks, and recovery time can take anywhere from two to nine months. The monetary losses to school districts following a cyber incident ranged from \$50,000 to \$1 million.

3.2.4 School Security

OBSERVATION: The District program administrators have not assessed the contract with the Brevard County Sheriff's Office.

Contract management and program accountability require District administrators to regularly assess the performance and cost-effectiveness of contracted services; The District's Memorandum of Understanding (MOU) with the Brevard County Sheriff's Office requires administrators assess and renegotiate contract provisions by May 31st of each year.

Section 15 of the Safe School Security Services MOU effective July 1, 2024, through June 30, 2027, states:

The Board and the sheriff shall renegotiate the Consideration Clauses of this MOU with respect to each successive one-year term. Successive MOU negotiations between the Board and the Sheriff shall conclude prior to May 31st of the annual term so that the Parties can adequately prepare future budgets due to their respective statutory obligations. To initiate the negotiation process, the Sheriff or designee shall deliver a copy of the Sheriff's requested MOU to the Board Chair and to the Superintendent.

The District program administrators have not assessed the contract with the Brevard County Sheriff's Office. The School Board approved this contract on May 28, 2024, with a term from July 1, 2024, through June 30, 2027. The Memorandum of Understanding (MOU) includes a built-in cost escalation and requires annual renegotiation before May 31 to accommodate budget processes. However, there is no evidence that the District has performed a program assessment to evaluate the contract's effectiveness, costs, or any potential cost savings.

An alternative that some district have used to reduce costs is the use of off-duty officers for sporting events which could result in the officers being paid at a regular rate rather than overtime.

Section.1006.12, *F.S.*, requires each public school to have a Safe School Officer present. The law defines Safe School Officers as school resource officers, school safety officers, guardians, or security guards. While having fully certified law enforcement coverage is desirable, BCSD already uses a guardians as part of the District's overall security approach. Evaluating the appropriate mix of certified officers versus guardians or security guards could allow for greater coverage at a somewhat lower cost for guardians or security guards.

The lack of a formalized process or requirement for annual contract evaluation has resulted in program administrators not reviewing the performance or value of the Sheriff's Office contract.

Without a documented assessment of contract effectiveness and costs, the District may be unable to demonstrate whether the services provided under the contract meet expectations, achieve intended outcomes, or deliver cost efficiencies. This gap in oversight could lead to missed opportunities for improvement, unaddressed issues in service delivery, or unrecognized budgetary impacts.

RECOMMENDATION 3-3: Document an annual evaluation of contract performance and periodically examine the service delivery model to determine if there are options that could provide opportunities for improved serve and/or reduced costs.

3.3 ADDITIONAL OPPORTUNITIES

Subtask 3-3: Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other school districts, etc.) –

Overall conclusion: (Meets)

Although limited, the Ressel team identified additional opportunities for alternative delivery that have the potential to reduce program costs or increase the quality of services. BCSD will need to analyze each of the identified opportunities to determine if these opportunities are feasible, appropriate, and beneficial for BCSD.

3.3.1 District Support for Areas Under Review

OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery at the central office level.

3.3.2 School Facilities

OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery for Facilities Services.

3.3.3 School Technology

OBSERVATION: BCSD does not charge students for damages to student devices, which is a frequent practice in school districts nationally.


Staff said the decision to not charge students for damages to their assigned devices was based on factors including the economic status of students, and judgement calls regarding whether the damage was intentional or accidental.

According to the Chief Information Officer (CIO), staff repaired 7,866 laptops over the last year. In conversations with members of the leadership team, the fact that the students are not charged for damages is a concern, since there are certain schools where the damages are more significant than other schools, and although there may be disciplinary actions when a student intentionally damages a device, the family is not being required to pay for the damages, which could be a deterrent to repeat offenses of this type.

Although ETD did not provide data on the actual breakage by school, ETD staff said there are certain schools with high damage rates, which will impact the feasibility of the new lease agreement at those schools.

The Charlotte-Mecklenburg Schools District includes a fee structure in its Technology Use Form (See **Exhibit 3-8**)

Exhibit 3-8
Excerpt from Student Technology Agreement
Charlotte-Mecklenburg School District

	<p style="margin: 0;">STUDENT TECHNOLOGY AGREEMENT</p> <p style="margin: 0;">CONTINUED</p>
<p>PARENT/GUARDIAN and STUDENT NOTIFICATION</p> <p>I am being issued a Charlotte-Mecklenburg Schools District (CMS) device, and I agree to keep it safe and well maintained. I will follow the guidelines for care of the device as explained below.</p>	
<p>DEVICE FEES</p> <p>Students and parents/guardians are responsible for the cost of repairing devices that have been damaged, lost, or stolen while in their possession. (S-DISC/R)</p>	
FEE SCHEDULE	EXAMPLES INCLUDE
\$10 for chargers	Lost or Damaged: Chromebook Chargers, iPad Chargers
\$15 damaged device	Keyboard damage, screen damage, headphone jack/charging port damage, cracked casing, water damage
\$50 lost and stolen or Total replacement	Lost, stolen or damaged beyond repair: Chromebooks, iPads, hotspots
\$5 Miscellaneous	iPad Cases, missing keyboard keys, missing asset tags, stickers, or written markings

Source: <https://www.cmsk12.org/technology-services/technology-support-for-cms-families/device-fee-structure>

Implementing a damage fee process has had two benefits for other school systems:

- The school can channel revenues back into purchasing replacement devices – for BCSD, this could be between \$300,000 and \$400,000 annually based on the current number of devices and a 10 percent damage rate.
- Schools have found that the assessment and payment of these fees serve as a deterrent to student abuse of the devices.

Creating a fee structure must also take into consideration other variables, such as:

- The age and condition of the damaged device.
- The original funding source for the damaged device.
- The student's ability to pay damage fees.
- Whether fees are adjusted based on the Lenovo agreement that reimburses the district for warranted repairs.

RECOMMENDATION 3-4: Begin charging device damage fees to students based on a reasonable, enforceable fee schedule.

3.3.4 School Security

OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery within the School Security area.

***CHAPTER 4:
GOALS, OBJECTIVES, AND
PERFORMANCE MEASURES***

4.0 GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Chapter 4 presents findings related to goals, objectives, and performance measures. As part of the field work, Ressel & Associates (the Ressel team) examined major districtwide planning efforts and the way management measures day-to-day performance and budgets, and the system of internal controls used to ensure that the program areas under review are meeting their goals and objectives.

The report provides the specific audit evaluation tasks below.

- 4.1 ***Clear and Measurable Program Goals and Objectives*** - Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost;
- 4.2 ***Consistency with Strategic Plan*** - Review program-level goals and objectives to ensure that they are consistent with the school district's strategic plan;
- 4.3 ***Performance Measures*** - Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and
- 4.4 ***Internal Controls*** - Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

Finding on goals, objectives, and performance measures: Partially Meets

The District's 2025-2030 Strategic Plan contains clear, measurable goals and objectives; the Plan focuses on academics and the District includes the operational areas and links them to a description of how those areas will enhance academics. The program areas under review have, for the most part, clearly stated and measurable goals and program area goals are all linked directly to and consistent with the District's Strategic Plan.

The divisions within the Facilities Department have multiple guiding documents to implement their programs, however, the divisions lack specific and measurable program-level goals and objectives. BCSD has not updated the Comprehensive Environmental Health and Safety Plan since 2013.

The District's Strategic Planning Accountability process is effective in evaluating program progress and costs, which in turn assesses the District's progress toward meeting program goals and objectives. Program areas under review track and maintain related systems to monitor performance and evaluate progress toward meeting the area goals.

There are examples where both policies and procedures provide the internal controls necessary to ensure that the program will meet its goals and objectives. The Ressel team found examples of outdated School Board policies and confirmed that the District's General Counsel is currently conducting a policy review and update.

The review team identified some outdated administrative and operational procedures in multiple areas, including the finance and facilities functions. These procedures provide both documented control structures and protect institutional knowledge in the event of staff turnover. Establishing regular review cycles for both policies and procedures would ensure these remain aligned and current.

Findings by Research Subtask:

- Subtask 4.1 - *Clear and Measurable Program Goals and Objectives – Partially Meets*
- Subtask 4.2 - *Consistency with Strategic Plan –Meets*
- Subtask 4.3 - *Performance Measures –Meets*
- Subtask 4.4 - *Internal Controls – Partially Meets*

4.1 CLEAR AND MEASURABLE PROGRAM GOALS AND OBJECTIVES

Subtask 4-1: Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program’s performance and cost – Overall conclusion: (Partially Meets)

4.1.1 District Support for Areas Under Review

OBSERVATION: The District’s 2025-2030 Strategic Plan is comprehensive with clearly stated goals and objectives, measurable, and sufficient to address key aspects of program and costs.

The District is in the first year of its recently updated Five Year Strategic Plan for calendar years 2025-2030. BCSD updated its current plan January 23, 2026, developed through a comprehensive review of district priorities, past achievements, and ongoing work. In his *Message to the Community*, BCSD Superintendent of Schools states:

*As we embark on a bold new chapter with our 2025-2030 Strategic Plan, we are setting a clear course toward empowering every student to achieve their full potential. This five-year plan represents a collective commitment to **Academic Excellence, Exceptional Workforce, Community Connection, and Operational Efficiency**. Our approach is grounded in the belief that by working together—educators, staff, families, and community partners—we can create a future where every student is prepared to succeed, whether in college, career, or life.*

The strategic plan outlines BCSD’s direction for the next five years and contains goals for academic and operational areas of the District. The plan objectives support each goal and the senior staff provide support. **Exhibit 4-1** shows the 2025-30 Strategic Plan Objective Summary detailing each goal, objective, and responsible senior staff member. The Operational Efficiency Goal represents most areas under review.

**Exhibit 4-1
2025-30 Strategic Plan Objective Summary
FY 2026**

2025-30 STRATEGIC PLAN OBJECTIVE SUMMARY												
Goal	Goal Statement	Objectives	Dufala	Dampier	Harris	Rehmer	Wilson	Lesinski	Cheatham	Hann	Murnaghan	Board Champion
ACADEMIC EXCELLENCE	Provide every student with a learning experience that empowers them to improve academic skills and prepare for post-secondary success.	A1. Ensure that all schools earn the percentage of points required to achieve a grade of A or B.			A	A						Wright/Trent
		A2. Increase successful acceleration opportunities for all middle and high schools.			A	A						
		A3. Enhance early literacy skills in grades K-2.			A							
		A4. Provide strategies and/or supports for every student's academic, social, emotional, and behavioral development.		A								
		A5. Increase student participation in elementary school-based athletics to foster engagement, teamwork, and physical well-being among elementary students.				A						
EXCEPTIONAL WORKFORCE	Recruit, cultivate, and retain exceptional talent to positively influence students and advance academic and organizational excellence.	E1. Recruit a strong pool of candidates for all classifications within Brevard Public Schools.	A									Thomas
		E2. Implement a comprehensive professional development framework that offers all district employees targeted and continuous training opportunities.	A									
		E3. Retain a strong pool of candidates for all classifications of positions within Brevard Public Schools.	A									
		E4. Implement a new Human Resources Information System (HRIS) that integrates data analytics tools.	A									
COMMUNITY CONNECTION	Enhance the School District's reputation and appeal by building trust, fostering pride, and positioning it as the leading choice for families and business partners.	C1. Strengthen public trust in district decisions and leadership.									A	Campbell
		C2. Increase pride in Brevard Public Schools among external and internal stakeholders.									A	
		C3. Establish Brevard Public Schools as a top choice for prospective families.									A	
		C4. Increase funding and support directly to schools and the district through positive community partnerships.									A	
OPERATIONAL EFFICIENCY	Ensure efficiency within district operations that contributes to the success of academic excellence.	O1. Provide and maintain fully equipped and functional working and learning environments.								A		Susin
		O2. Transport students safely, efficiently, and on time.					A					
		O3. Embrace efficient procurement, distribution, and food service solutions to redirect resources to the schools.					A					
		O4. Deliver financial management efficiency by building a culture of financial stewardship throughout all district entities.						A				
		O5. Provide comprehensive school security measures to ensure the safety of students and staff.					A					
		O6. Modernize classrooms to enhance educational outcomes, boost student engagement, and prepare students for future challenges in a technology-driven world.								A		

A = Accountable

Source: BCSD Strategic Plan, 2026.

During the strategic planning process, District staff “made sure all performance indicators and metrics are SMART – Specific, Measurable, Attainable, Relevant, and Time Bound – to track progress and stay on course.” **Exhibit 4-2** shows an example of Metrics for Operational Efficiency including SMART components.

Exhibit 4-2
2025-30 Strategic Plan Operational Efficiency Metrics Example
FY 2026



OPERATIONAL EFFICIENCY

Ensure efficiency within district operations that contributes to the success of academic excellence.

Objective

O5

Provide comprehensive school security measures to ensure the safety of students and staff.

View



Achieve and sustain 100% compliance with Office of Safe Schools' quarterly monitoring visits.

Strategies

Metrics

S1

Monitor compliance with state requirements relating to school safety.

View



M1: Ensure 100% of schools, including charter schools, meet state safety requirements each year, and maintain this compliance through SY 2030, with regular District School Safety Specialist visits to review and address any gaps in adherence.

S2

Implement a phased approach to re-fingerprint all staff to ensure state compliance.

View



M2: Achieve 100% completion of re-fingerprinting by the June 30, 2027 due date.

S3

Create a sustainable and diverse candidate pool for SROs and Specialists to meet long-term staffing needs, with a focus on retention and ensuring staffing levels are maintained at larger campuses while filling gaps at smaller campuses.

View



M3: Establish an initial candidate pool of at least 5 qualified applicants by the end of SY 2026 and maintain a minimum of 5 qualified applicants in the pool each year through SY 2030.

S4

Install OpenGate weapons detection system in BPS high schools, middle schools, and elementary schools.

View



M4: Complete installation of the OPENGATE weapons detection system in 100% of BPS high schools by end of SY 2025, secure funding for middle schools and elementary schools by end of SY 2028, and complete installations in those schools by end of SY 2030.

Accountable
 Rachad T. Wilson - Chief Operating Officer

Responsible
 Major Robert Cline – Director, School & District Security
 Cynthia Rayen – Director, Operational Support & Strategic Planning
 Michael Timpson - District School Safety Specialist

View

View

View

Back to District Dashboard
 CLICK HERE

Back to all OE Objectives
 CLICK HERE

Link to Data Entry Smartsheet
 CLICK HERE

Source: BCSD Strategic Plan, 2026.

To ensure stakeholder support and relevant strategic plan outcomes, staff worked to make the process a “truly collaborative effort.” The strategic planning coordinator gathered input from

various sources and met with staff from all divisions and departments to ensure “everyone had a voice in shaping direction.”

The District’s 2025-2030 Strategic Plan demonstrates a commitment to establishing program-level goals and objectives that are both clearly articulated and measurable. By incorporating SMART performance indicators across academic and operational areas, the plan ensures accountability and tracks progress toward desired outcomes.

4.1.2 School Facilities

OBSERVATION: Each of the three independent divisions in the Facilities Department has multiple guiding documents to implement their programs, but other than the Strategic Plan, they lack specific and measurable program-level goals and objectives.

The Facilities Department has three independent divisions, including Planning and Project Management, Environmental Health and Safety, and Plant Operations and Maintenance. There are unique guidelines that each director has available for their operations, but there are no specific and measurable goals and objectives available.

Planning and Project Management maintains all its construction-related documents in ProCore. It represents the construction management program master library. ProCore includes construction contracts, change orders, purchase orders for services, permitting applications, and similar construction documentation. They follow the state building code for all aspects of the planning and implementation of a construction project. Each construction project follows an established pattern for implementation known to the experienced staff. Inexperienced staff typically shadow experienced staff on projects and learn about the operating environment in that manner.

Environmental Health and Safety maintain documentation regarding the implementation of its programs through all the local, state, and federal laws and regulations that serve as the guiding documents.

Plant Operations and Maintenance have multiple trades with different operational guidelines depending on the trade. The division maintains the Facility Assessment Portal with guiding documentation about how to use the portal. They also maintain process overview documentation for the MPulse computerized maintenance management system that contains details on work order entry, assignment, parts ordering, and completion.

The department has an experienced leader, and the divisions have experienced directors and staff who rely on that experience for implementing their mission and purpose. However, should that shift, without specific and measurable program goals and objectives, the divisions risk continuing to have a consistent operation of their programs.

The best practice is to develop specific and measurable program goals and objectives. The S.M.A.R.T method of goal setting is a structured approach that helps create clear and achievable goals. It stands for:

- **Specific:** Clearly define the goal, answering the questions of who, what, where, when, and why.
- **Measurable:** Establish criteria to measure progress and success.

- **Attainable:** Ensure that the goal is realistic and attainable.
- **Relevant:** Align the goal with broader objectives and ensure it matters to you.
- **Time-Bound:** Set a deadline for achieving the goal to create urgency and focus.

Using this method can enhance the ability to achieve the district goals effectively.

RECOMMENDATION 4-1: Develop clearly stated and measurable goals and objectives for the Facilities Department to ensure the three Facilities divisions have a resource to manage their program performance and cost.

OBSERVATION: Staff have not updated the Comprehensive Environmental Health and Safety Plan since 2013 and may not be consistent with current practice, including the BCSD safety and security plans, goals, and objectives.

The Environmental Health and Safety division maintains and publishes a document on the district's Website called the *Comprehensive Environmental Health and Safety Plan*. Although the document does not have a date, the director confirmed that the last significant update was in 2013. BCSD said that its content is based on OSHA general industry standards. Staff did not intend the plan to be overly prescriptive as staff intended it to be an overarching document that supports other more specific district documents.

For safety topics, staff intended the plan to support the District and School Security division's guidance documents and required practices. The Environmental Health and Safety division mentions on its Website the distinction between their role and the district security role:

"It is important to distinguish between the responsibilities of EH&S and the Security Department. While the Security Department addresses safety issues resulting from criminal or deviant behavior—referred to as "security" or "public safety" within BPS terminology—the EH&S Office focuses on environmental and operational safety. The Security Department is also charged with maintaining the BPS Critical Incident Response Manual and updating the district's Emergency Preparedness Plan, which includes protocols for natural disasters and certain man-made incidents, such as campus violence."

When the division first developed the document, the division would periodically print the document and distribute copies to all school sites and support divisions for updates, but due to its generous size—419-pages with 50 sections of content and forms—the division eliminated the periodic printing and redistribution practice and replaced it with Website updates. The division posted the document on the BCSD Website as being the District's current plan. **Exhibit 4-3** identifies the sections of the plan.

**Exhibit 4-3
Comprehensive Environmental Health and Safety Plan
2013**

Section and Topic	
Section 1: Asbestos	Section 26: Materials Handling
Section 2: Bloodborne Pathogens	Section 27: Medical and Exposure Records
Section 3: Chemical Safety	Section 28: Mishap Reporting and Investigation
Section 4: Compressed Gases	Section 29: Occupational Health
Section 5: Confined Spaces	Section 30: Office Safety
Section 6: Contractor Safety	Section 31: Playground Safety
Section 7: Cranes	Section 32: Personal Protective Equipment
Section 8: Electrical Safety	Section 33: Powered Industrial Trucks
Section 9: Elevated Work	Section 34: Recordkeeping
Section 10: Emergency Procedures	Section 35: Respiratory Protection
Section 11: Emergency Response Plan	Section 36: Safety Committees
Section 12: Ergonomics	Section 37: Safety Inspections/Drills
Section 13: Excavations, Trenching, and Shoring	Section 38: Safety Meetings
Section 14: Fire Safety and Prevention	Section 39: Sanitation
Section 15: First Aid	Section 40: Science Education Safety
Section 16: Food Service Safety	Section 41: Signs, Tags, and Hazard Warnings
Section 17: Groundskeeping	Section 42: Tool Safety
Section 18: Hazard Recognition	Section 43: Training
Section 19: Hazardous Waste	Section 44: Vehicle and Driver Safety
Section 20: Hearing Conservation	Section 45: Ventilation
Section 21: Heavy Equipment and Fleet Services	Section 46: Vocational and Technical Safety
Section 22: Housekeeping	Section 47: Walking and Working Surfaces
Section 23: Laboratory Safety (Wastewater)	Section 48: Welding Safety
Section 24: Lockout/Tagout	Section 49: Workplace Violence
Section 25: Machine Guarding	Section 50: Workzone Safety

Source: BCSD Comprehensive Environmental Health and Safety Plan, 2013.

Different divisions manage the plan and the safety and security plans, so they risk not being consistent. Since the plan’s last update in 2013, there have been significant shifts in national, state, and BCSD safety and security planning and protocol.

The safety-related sections that may overlap among the two divisions include:

- Section 10 Emergency Procedures
- Section 36 Safety Committees
- Section 37 Safety Inspections/Drills

Exhibit 4-4 identifies the sections of the *Comprehensive Environmental Health and Safety Plan* that may overlap with district’s safety and security plans.

Exhibit 4-4
Comprehensive Environmental Health and Safety Plan
Safety-Related Topics
2013

Section	Topic
Section 10: EMERGENCY PROCEDURES	Introduction: It is important that all employees understand their responsibilities during an emergency. This Section includes a general Emergency Procedures Plan, which has been prepared to assist employees in proper evacuation procedures during an emergency as well as general instructions for emergency events that could occur at School Board of Brevard County facilities. The information provided in this Section may be used as a guideline, but the Brevard Public School's Critical Incidence Manual should be referenced for more specific procedures. This document may be obtained through the Office of Public Safety.
Section 10: EMERGENCY PROCEDURES	Maintenance of the Plan: The Principal, the Facilities Manager or their designee, must review this Plan at least annually. Changes to the Plan must be made, as necessary.
Section 10: EMERGENCY PROCEDURES	Training: All employees are to receive training appropriate to their level of participation in emergency response: ✓ Initially, during the new employee orientation/training; ✓ When the Plan, procedures, equipment, or their roles change; ✓ If new hazards are introduced or it is determined to be necessary.
Section 10: EMERGENCY PROCEDURES	Drills: During the first two weeks of each school year, two practice drills must be conducted with monthly, unannounced evacuation drills for the remainder of the year. It is recommended that the local fire department participate in a drill at least annually.
Section 10: EMERGENCY PROCEDURES	Bomb or Terrorist Threat General Precautions NEVER touch or remove a suspicious device. DO NOT assume that there is only one device. Notify authorities immediately. Procedures: Bomb or Terrorist Threat Received by Telephone 1) Remain calm and courteous. 2) Obtain as much information as possible. 3) LISTEN carefully for background sounds and note them. 4) Notify another person, if possible, by note, signal or other means, to contact 9 1-1 and request help. 5) If a bomb threat, write down as much information as possible, including the wording of the threat and as many of the following questions as possible: ✓ When is the bomb going to explode? ✓ Where is it right now? ✓ What does it look like? ✓ What kind of bomb is it? ✓ What will cause it to explode? ✓ Why did you place the bomb? ✓ What is your name? ✓ What is your address? 6) Note the caller's voice, type of language used and manner, and anything else you can remember about the call. 7) Immediately following the threat, call 9-1-1 (if not done) and notify the Principal Facility Supervisor or your immediate supervisor, who will initiate evacuation procedures, if deemed necessary.

Exhibit 4-4 (Continued)
Comprehensive Environmental Health and Safety Plan t
Safety-Related Topics
2013

Section	Topic
Section 36: SAFETY COMMITTEES	Introduction: Both the Executive Safety Committee (ESC) and the Site Safety Committees (SSC) are an essential part of the School Board of Brevard County’s Safety and Health Program. These committees provide an approachable body for employee safety and health complaints and suggestions as well as providing assistance in the development and introduction of new safety rules, preventative practices, and safe work procedures.
Section 37: SAFETY INSPECTIONS/DRILLS	Fire Drills: During the first two weeks of each school year, two practice drills must be conducted with monthly, unannounced evacuation drills for the remainder of the year. Drills must not include any fire extinguishing operations.

Source: BCSD Comprehensive Environmental Health and Safety Plan, 2013.

There is an increased risk of confusion on expected roles and responsibilities during a security incident with inconsistent District documents.

The best practice for efficient operations is to ensure consistency in operational goals and objectives.

RECOMMENDATION 4-2: Review and revise the BCSD *Comprehensive Environmental Health and Safety Plan* as needed, and coordinate with the Director of District and School Security for the safety areas to ensure consistency with other BCSD requirements and initiatives.

4.1.3 School Technology

OBSERVATION: The 2021-24 District Technology Plan has clearly stated measurable goals and objectives that address key aspects of the program’s performance and cost.

The Vision stated in the 2021-24 District Technology Plan is as follows:

Brevard Public Schools will serve our community and enhance student lives by delivering the highest quality education in a culture of dedication, collaboration, and learning. Educational Technology embodies the vision of the district as we continuously refine the district’s approach to incorporate the right technology for our students’ needs.

The plan lays out a list of priority projects that will address each of these priorities, organized to address the District’s Strategic Goals. For example, the following outlines the projects to be undertaken to achieve the districtwide goals of Academic Excellence - Provide every student a learning environment that empowers them to reach their full potential:

○ *ACADEMIC EXCELLENCE*

- *BCSD 1:1 Computing Device Implementation*
- *Classroom Modernization Upgrades*
- *Data Closet Connectivity Project Upgrades*
- *Educational Technology Policy Assessment*
- *Learning Management System Assessment*
- *Recommendation for Digital Content Specialist/Web Content Specialist*
- *School/Facilities Technology Cable Projects*
- *Student Information System (SIS) Implementation*
- *Technology Software Approval Process/Inventory*
- *Wireless Access Point Upgrades*

The plan then outlines each project in detail, and connects the planned strategies to the desired outcomes, which include timelines, budget considerations, and desired outcomes. For example, for the 1:1 Student Device project, the plans go into considerable detail on the current state, the deficit of devices, and options for implementation over three phases, with potential budget considerations for each option.

In addition to the project goals and objectives contained in the Plan, the divisions maintain their own measures of operational efficiency. For example, the Help Desk and the campus-based technology team maintain performance metrics for response time for help tickets, tracking and return of damaged devices and the like. The Technology Support Services team maintains information on the number and type of devices repaired, and the time required to complete the repairs on average.

4.1.4 School Security

OBSERVATION: BCSD’s District and School Security program has clearly stated goals and objectives that are measurable, and that address key performance indicators.

Although the District and School Security program has no specific operational goals, the program relies on the District Strategic Plan to guide the program. The District’s 2025 -30 Strategic Plan incorporates program goals and objectives District and School Security through the Goal of Operational Efficiency, *Ensure efficiency within district operations that contributes to the success of academic excellence.*

Objective O5, Provide comprehensive school security measures to ensure the safety of students and staff, measured through strategies and metrics supports the Operational Efficiency goal as follows:

- **Strategies**
 - **S1:** Monitor compliance with state requirements relating to school safety.
 - **S2:** Conduct regular safety drills for staff and students.

- **S3:** Install OpenGate weapons detection system in BPS high schools, middle schools, and elementary schools.
- **Metrics**
 - **M1:** Ensure 100% of schools, including charter schools, meet annual state safety requirements each year, and maintain this compliance through SY 2030, with regular audits and reviews to address any gaps in adherence.
 - **M2:** Execute and document monthly safety drills with 100% participation across all schools, including charter schools, and ensure timely reporting on drill outcomes.
 - **M3:** Complete installation of the OPENGATE weapons detection system in 100% of BPS high schools by end of SY 2025, secure funding for middle schools and elementary schools by end of SY 2028, and complete installations in those schools by end of SY 2030.

The Director of District and School Security meets weekly with Cabinet and program leadership to discuss short term departmental goals to ensure the districtwide strategic goals properly align with requirements of the Memorandum of Understanding between the District and Sheriff.

The District clearly defines and measures its safety goals and objectives and integrates them into the overall District’s plan to target essential areas of program performance, such as compliance, participation in safety protocols, and security enhancements.

4.2 CONSISTENCY WITH STRATEGIC PLAN

Subtask 4-2: Review program-level goals and objectives to ensure that they are consistent with the school district’s strategic plan – Overall conclusion: (Meets)

4.2.1 District Support for Areas Under Review

OBSERVATION: BCSD program level goals and objectives are consistent with the District’s overall strategic plan.

As part of BCSD’s overall strategic planning process, the District developed program goals collaboratively among District division leadership. For example, the Chief Operating Officer met with the department heads during development of the strategic plan and meets at least weekly with the direct reports.

The District designed the process to include “all functional areas across all levels of the District.” District leadership participated in strategic planning development throughout the district, in Cabinet meetings, division meetings, and respective department meetings.

Overarching goals shifted during the process from sustainability to efficiency and include, for example, the Operational Efficiency goals of:

- O1. Provide and maintain fully equipped and functional working and learning environments.
- O2. Transport students safely, efficiently, and on time.
- O3. Embrace efficient procurement, distribution, and food service solutions to redirect resources to the schools.
- O4. Deliver financial management efficiency by building a culture of financial stewardship throughout all district entities.
- O5. Provide comprehensive school security measures to ensure the safety of students and staff.
- O6. Modernize classrooms to enhance educational outcomes, boost student engagement, and prepare students for future challenges in a technology-driven world.

The alignment between program-level objectives and the District’s strategic plan ensures that operational initiatives directly support districtwide priorities. With program goals reflecting districtwide commitments, students and staff benefit from more cohesive support systems, improved services, and a learning environment that is responsive to evolving needs.

4.2.2 School Facilities

OBSERVATION: The Facilities Department’s oversight and implementation of the District’s facilities is consistent with the District’s strategic plan.

The district’s strategic plan includes Objective O1: “Provide and maintain fully equipped and functional working and learning environments.” **Exhibit 4-5** cites the facilities section of the BCSD strategic plan.

**Exhibit 4-5
Facilities Section of BCSD Strategic Plan
2025**

Operational Efficiency

Objective O1: Provide and maintain fully equipped and functional working and learning environments.

Performance Indicator

Increase preventive maintenance work orders from 12.6% in SY 2023 to 30% by end of SY 2030.

Accountable

Susan Hann - Assistant Superintendent Facilities Services

Responsible

Sue Hann – Assistant Superintendent Facilities Services

Description

BPS will maintain functional, safe, and equipped environments through preventive maintenance, timely upgrades, and ongoing improvements. By increasing preventive maintenance work orders, we will proactively address infrastructure issues, ensuring schools remain operational and support student success.

Theory of Action

If we:

- Replace aging HVAC equipment,
- Retrofit lighting with LEDs, and
- Prioritize flooring and cabinetry upgrades,

Then:

- Reactive maintenance will decrease,
- Building systems will be more efficient, and
- Learning environments will improve, supporting student success.

Strategies

S1: Identify HVAC equipment nearing the end of its useful life using assessment and work order data, and schedule timely replacements with surtax and capital funds.

S2: Retrofit interior school lighting with LED using a combination of in-house and contracted resources.

S3: Prioritize upgrades to flooring and cabinetry using in-house classroom condition assessment data.

Metrics

M1: Replace all chillers within 2 years of reaching the end of their expected lifespan.

M2: Increase the number of schools/sites with predominantly LED interior lighting from 32 to 87 by end of SY 2030, reaching 100% coverage.

M3: Increase the number of schools with a flooring condition rating of 3 or higher (on a 1-4 scale) from 49 to 70, and the number with a cabinetry condition rating of 3 or higher (on a 1-4 scale) from 52 to 70 by end of SY 2030.

Source: BCSD Strategic Plan, 2025.

BCSD assigned the Assistant Superintendent the responsibility to manage the department's implementation of the strategic plan.

The MPulse Computerized Maintenance Management System (CMMS) that contains the work orders is a tool that the department uses to monitor the items in the strategic plan. The Facility Assessment Portal is another tool that provides detailed information on the equipment needs referenced in the strategic plan.

Efficient districts identify key goals and objectives as part of the strategic plan to monitor the facilities program.

4.2.3 School Technology

OBSERVATION: The District directly aligned the 2020-2024 District Technology Plan with the District’s Strategic Plan and was in some cases used as the guide for measures included in the most recent strategic plan relating to Modernized Classrooms.

The 2020-2024 District Technology Plan predates the District’s 2025-2030 Strategic Plan and contains clear and measurable goals and objectives for improving the instructional environment for teachers and students. Efforts are currently underway to update the Technology Plan, but staff said the final plan has elements that will address projects that they will implement as part of the current Surtax referendum, therefore, this plan will not be released until after the referendum is held.

In the current Technology plan, the plan organizes the projects and strategies in the document according to the District’s broad goals of:

1. **Academic Excellence** - Provide every student a learning environment that empowers them to reach their full potential.
2. **Exceptional Workforce** - Attract, develop, and retain exceptional talent to impact academic excellence.
3. **Community Connection** - Engage stakeholders as advocates and partners to further academic excellence for all students.
4. **Operational Sustainability** - Ensure sustainable district operations that contribute to the success of academic excellence.

As leadership worked together to develop the 2025-2030 District’s Strategic Plan, the staff integrated the goals and objectives relating to the creation of Modernized Classrooms from the Technology Plan into and expanded on in the Districtwide Strategic Plan.

According to staff, as Educational Technology Department (ETD) is updating the District Technology Plan, staff are maintaining the links to the Strategic Plan and are expanding them accordingly. According to the CIO, the District extended this District Technology Plan to ensure they completed the projects envisioned in the plan. The Plan is currently under revision to include the projects envisioned in the Surtax and remains a work in progress pending the results of the referendum. In addition, the CIO indicated that ETD has broad alignment exercises that must be completed before they can share the revised plan.

Staff indicated that several upcoming events will significantly influence its content, as major funding for new initiatives is expected to come from Surtax, Millage, and Capital budgets. As the District gains greater clarity on these funding sources moving forward, staff said that the initiatives will be appropriately prioritized for consideration by the District and the School Board.

RECOMMENDATION 4-3: Update the District Technology Plan as soon as practically possible.

4.2.4 School Security

OBSERVATION: The District and School Security program is an integral part of the District strategic plan.

District and school security program goals and strategies are an integral part of the District strategic plan consistent with the overall plan. Included in districtwide goal operational efficiency, to ensure efficiency within district operations that contribute to the success of academic excellence, objective 5 (O5) is to “Provide comprehensive school security measures to ensure the safety of students and staff.”

Strategies for objective 5 all support the districtwide plan and are consistent with the goal of operational efficiency. As such, the strategies below support the plan:

- **S1:** Monitor compliance with state requirements relating to school safety.
- **S2:** Conduct regular safety drills for staff and students.
- **S3:** Install OpenGate weapons detection system in BPS high schools, middle schools, and elementary schools.

The District closely aligns the District and school security program with the overall District strategic plan, serving as a key component in achieving districtwide goals such as operational efficiency and academic excellence. The safety plan’s objectives, like providing comprehensive school security measures, the District directly integrated into the district’s strategic priorities while supporting and advancing the broader mission and objectives of the District’s strategic plan.

4.3 **PERFORMANCE MEASURES AND STANDARDS**

Subtask 4-3: Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives – Overall conclusion: (Meets)

4.3.1 District Support for Areas Under Review

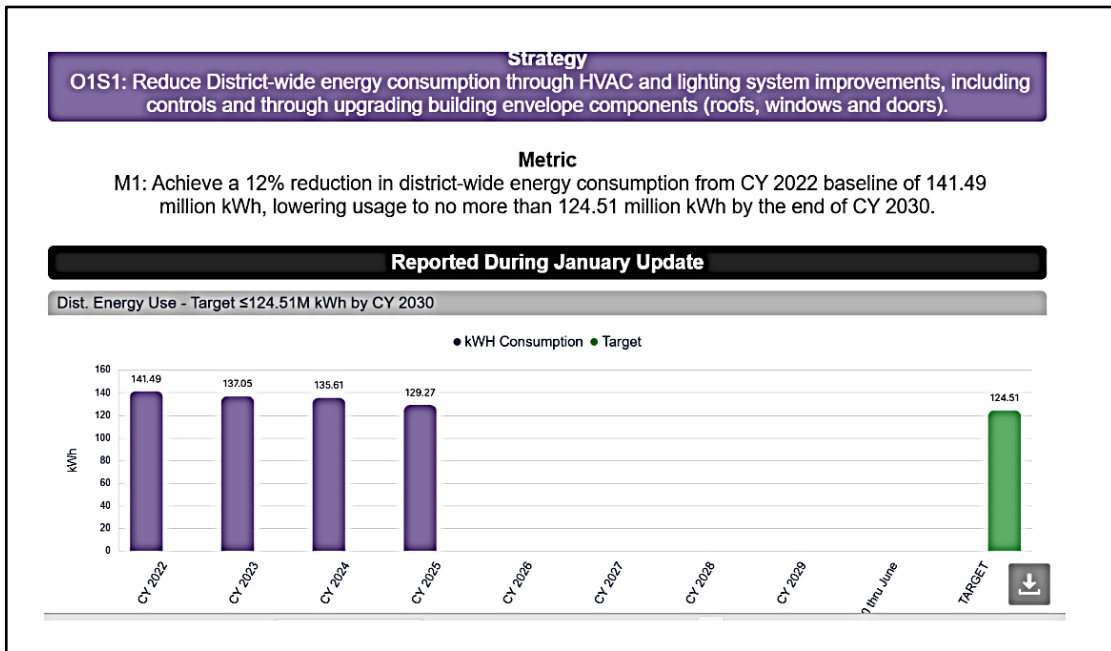
OBSERVATION: The District developed and adopted a strategic planning accountability process to ensure measures and standards to evaluate program performance and cost effectively assess program progress toward meeting program goals and objectives.

BCSD established its strategic planning accountability process using dashboards of standards and measures to evaluate program performance and costs. District staff collaborated throughout the strategic planning process to outline BCSD’s direction for the next five years.

The Superintendent assigned each of the plans’ objectives to a member of the senior leadership team, along with a Board champion to co-lead and champion specific goals and objectives.

The teams meet regularly to discuss progress and obtain feedback, guidance and support to help ensure measures are guiding strategy implementation. Staff maintain dashboards to consolidate performance data on visual tools to track progress on long-term goals and performance indicators. **Exhibit 4-6** is an example of a dashboard for the facilities strategy to reduce energy consumption, using the metric to achieve a twelve percent reduction from FY 2022 by the end of FY 2030.

**Exhibit 4-6
Energy Dashboard
FY 2026**



Source: BCSD Strategic Planning Accountability System, Facilities, 2026.

Staff meet regularly internally within departments and divisions and discuss districtwide at Cabinet meetings where cross functional collaboration helps drive progress. Staff present regular reports on progress to the BCSD School Board by the program areas.

4.3.2 School Facilities

OBSERVATION: BCSD has implemented the MPulse Computerized Maintenance Management System (CMMS) to evaluate and manage maintenance issues for all district buildings and serves as the primary resource to implement the facilities goals and objectives in the strategic plan.

MPulse CMMS enables maintenance managers and technicians to create, update, and manage service requests. Implementing a work order system ensures communication and collaboration while helping to plan and schedule resources. The district has used it to get the highest-priority work done while ensuring that staff can also document lower-priority work.

Staff can create, update, and report on maintenance data. As a result, this information improves response times and completion rates by improving access to historical data.

Staff receive work orders from an unlimited number of requesters, enter requests manually, or automate tasks through its preventive maintenance program. Supervisors can approve, assign, schedule, and manage maintenance requests for the staff.

Maintenance managers can use MPulse CMMS to

- Assign work orders to maintenance technicians and send notifications.
- View and complete work orders on mobile devices.
- Automate and enforce PM Work Order Completions.
- Streamline Data capture.
- Track and analyze labor, parts, and other costs.
- Customize automated emails and communication.
- Receive failure data analytics and build preventive programs.
- Improve scheduling for technicians or vendors.

MPulse keeps detailed records of all work orders, technician activity, and asset maintenance history. Facilities management can access multiple MPulse reports through a variety of dropdown menus.

Exhibit 4-7 includes the MPulse components that the district uses to implement the goals and objectives in the strategic plan. The district collects information in multiple fields.

**Exhibit 4-7
MPulse Computerized Maintenance Management System
2026**

MPulse Category	Drop-Down Menu Choices
Status	Open Hold Cancelled Closed
Work Order Priority	1: Emergency 2: Urgent 3: Routine
Purpose	86 options Examples: Demolition or Removal Inspections Mowing – Common Areas
Budget	Capital – ESSER Capital – Sales Surtax Capital – Tax Levy Time – Time Off Time – Training Time – Vehicle Time – Weather Timekeeping
Trade	66 options Examples: Carpenter, Electrician, and HVAC Mechanic
Permit Type	Annual Facilities Permit Contractor – Construction Permit Contractor – Maintenance Permit Permit Not Required
Work Group	15 options Examples: District Security; Energy/Resource Management
Managing Department	9530: Planning and Project Management 9560: Environmental Health and Safety/Custodial 9560: Environmental Health and Safety/Head Start 9562: Plant Operations and Maintenance 9670: District and School Security
Planning	Planned Unplanned
Unplanned Type	Normal Urgent Project
Complaint	229 options Examples: Accident – Damage; Clocks and Bells – Malfunction; and Electrical – No Lights in Rooms or Buildings

Source: MPulse system, 2026.

For non-emergency issues, campus staff log into MPulse to submit a work request. The Maintenance Call Center staff receive and review the maintenance requests and convert the maintenance requests to maintenance work orders.

The Call Center staff initially assign the work orders to a supervisor or a lead in the trade area that relates to the maintenance issue. The supervisor or lead then assigns the work order to a technician based on the priority level, workload, and technical expertise.

The technician receives the work order. If the staff need parts or materials, the Supervisor or Lead submits a purchase order request. Once approved and received, the technician completes the work order. The technician updates the workorder in MPulse and marks it as complete.

Efficient districts use work order systems to manage their maintenance systems.

4.3.3 School Technology

OBSERVATION: The 2021-2024 Educational Technology Plan and the 2025-2030 District's Strategic Plan contain measures and standards to evaluate program performance and cost and use these measures to assess program progress toward meeting its stated goals and objectives.

The measures and standards in the District's Strategic Plan relating to technology and the performance of the Educational Technology Department specifically set timelines and specific performance goals. **Exhibit 4-8** provides a list of the goals and measures from the District's Operational Efficiency Guide relating to modern classrooms.

**Exhibit 4-8
Modern Classroom Goal and Measures**

Goals and Strategies	Measures
Goal: Modernize classrooms to enhance educational outcomes, boost student engagement, and prepare students for future challenges in a technology-driven world.	Complete and inspect modernized classrooms each quarter aiming to raise the current total of 1,700 classrooms completed to 4,500 by the end of SY 2030.
	SY Q1 (Jul-Sept) Number of classrooms completed.
	SY Q2 (Oct-Dec) Number of classrooms completed.
	SY Q3 (Jan-Mar) Number of classrooms completed.
	SY Q4 (Apr-Jun) Number of classrooms completed.
	Number of modern classrooms completed.
Strategy: Ensure an appropriate annual budget for modern classroom implementation that aligns with district goals, utilizing a multi-source funding approach, including surtax, capital funds, and millage.	Complete implementation of 560 modern classrooms annually through end of SY 2030.
	Number of modern classrooms implemented
Strategy: Conduct regular monitoring and reporting of modernization progress to track completion rates and to assess quality and adherence to standards.	Assess 100% of the new modern classroom installations each year to ensure compliance with standards through the end of SY 2030.
	Percent of new modern classroom installations fully compliant
Strategy: Assess data on device age, condition, location, and refresh rates consistently to uphold organizational standards for district and school site operations.	Maintain the Educational Technology Power Bi device portal quarterly, ensuring that data on device age, condition, location, and refresh rates is 100% accurate and accessible to stakeholders through end of SY 2030.
	SY Q1 (Jul-Sept) Percentage of devices have up-to-date information
	SY Q2 (Oct-Dec) Percentage of devices have up-to-date information
	SY Q3 (Jan-Mar) Percentage of devices have up-to-date information
	SY Q4 (Apr-Jun) Percentage of devices have up-to-date information

Source: BCSD Operational Efficiency Guide, March 2026.

As shown, the District requires quarterly reports to document progress. If progress is not as expected, the District requires explanations and staff make efforts to move the projects to completion.

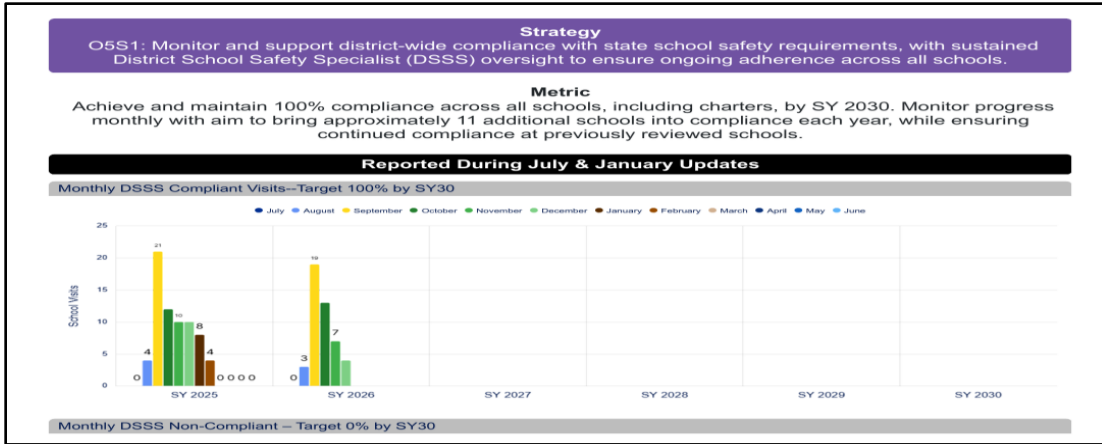
4.3.4 School Security

OBSERVATION: The department is responsive to legislative requirements related to the district and school security function; dashboards with measurement criteria provide evidence of the District’s overall compliance with legislative mandates.

As part of BCSD’s Operational Efficiency Goal, to *Ensure efficiency within district operations that contributes to the success of academic excellence*, strategy is to *monitor and support districtwide compliance with state school safety requirements, with sustained District School Safety Specialist (DSSS) oversight to ensure ongoing adherence across all schools.*

Departments, such as District and School Security, have evidence to support District monitoring compliance with legislative mandates; not all the evidence is available due to the confidential nature of the data. **Exhibit 4-9** shows a dashboard of progress toward the strategy of districtwide compliance with state Safe Schools standards and the metric used to measure progress.

Exhibit 4-9
Safe Schools Dashboard
FY 2026



Source: BCSD Office of Strategic Planning, 2026.

Dashboards, such as the District and School Security Dashboard, track progress toward districtwide adherence to state standards and provide metrics to evaluate the effectiveness of implemented strategies. The ongoing oversight by the District School Safety Specialist (DSSS) helps ensure sustained compliance across all schools, while evidence from departments like District and School Security further supports monitoring efforts.

4.4 INTERNAL CONTROLS

Subtask 4-4: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met – Overall conclusion: (Partially Meets)

4.4.1 District Support for Areas Under Review

OBSERVATION: The BCSD Board reviews and updates periodically the board policies with an external vendor contract to ensure timely legal compliance with changing state and federal laws and the needs of the Departments and staff that administer those policies.

BCSD maintains its policies internally with assistance from a contracted external organization. Board Bylaws 0171, *Policy Review*, outlines the process for the adoption of School Board Policies, with ownership of the policies and revisions of policies assigned to the departments. The bylaws state:

- The Board shall review its policies periodically.

- The Superintendent shall recommend for the Board’s consideration and adoption revisions to current policies or new policies as often as necessary so that the Board policies are correct and statutorily compliant.

The General Counsel oversees the policy review process with input from the external contractor and district department leadership. A contractor provides updated templates and legal guidance for District staff to review and adapt for BCSD.

Before staff present a new policy or a revision to the existing policy to the School Board the department assigned the policy obtains input from other departments impacted by the policy and from any Board advisory committees impacted by the policy.

The assigned department head presents the proposed policy to the Superintendent's Leadership Team for review and discussion of any unintended consequences. The Superintendent then recommends that the Board approve the proposed policy or revisions.

Periodically, staff may deem it necessary to make technical changes to policies that the Board has adopted through normal procedures. Technical changes are corrections to citations or grammatical, typographical, or similar errors that do not affect the substance of the policy. BCSD Bylaws 0131.1 *Technical Corrections* states,

The Superintendent is authorized to identify and undertake technical changes as identified above, found in the policies and regulations. Upon completion of the technical and formatting changes, the Superintendent shall provide a brief summary of the changes to the Board for review. Should the Board determine that a change is substantive in nature, it will utilize the normal policy adoption procedure in Policy 0131 - Legislative/Polycymaking to adopt the amendments to the policy or regulation.

The Board policies available on the Website were reviewed recently but lack the reviewed date on the face of the policy; certain policies reference outdated or deleted policy numbers; and certain policies appear outdated.

Documenting periodic reviews of program policies and procedures is crucial because it ensures transparency, accountability, and consistency within the organization. Regular documentation helps stakeholders verify that policies are up-to-date, legally compliant, and aligned with current practices and regulations. It also provides a clear record of when and how staff evaluated policies, which are essential for identifying outdated or obsolete guidelines and for tracking improvements over time. Furthermore, maintaining thorough documentation supports internal controls, facilitates effective communication among departments, and demonstrates the district’s commitment to continuous improvement and responsible governance.

RECOMMENDATION 4-4: Ensure policies clearly state correct references and citations.

OBSERVATION: The General Counsel is currently conducting a review of Board policies to ensure they are current and relevant.

The process of using the contractor, the General Counsel, and respective policy users for reviewing policies impacted by legislative changes appears to be effective; however, some policies do not reflect current cites, revision dates, or laws and regulations.

The General Counsel maintains an internal record of policies, assigned responsibility, etc. and is currently reviewing the status of policies. Districts use a comprehensive policy master list shared among users for consistent policy maintenance and maintain policy status such as:

- Not Yet Reviewed
- Collaboration with Attorney is Underway
- Review Complete, No Revisions Needed
- Review Complete, Revisions Needed
- Policy Development Process Complete
- Revisions Underway
- Leadership Review
- Board Review

Monitoring policy status and documentation are important aspects of internal control. Maintenance of the policy assignments and the status of each policy is important, as is establishing a cyclical review of all policies not impacted by legislative changes to ensure that policies remain relevant.

RECOMMENDATION 4-5: Complete the review of School Board policies and establish a policy review cycle to ensure policies remain current.

OBSERVATION: Administrative procedures do not always reflect actual practices, nor are they consistently updated to reflect current Board Policies.

School Board Policies outline the rules, some of which are outlined in statute, whereas administrative procedures provide the people who are charged with doing the work a guide for how to accomplish the work in compliance with those rules. Staff create and use desk procedures or departmental procedures to provide the actual steps and processes that will be needed. For example, a desk procedure may include steps for accessing computer screens, obtaining approvals, maintaining supporting documentation, and the like. These policies, administrative procedures and desk procedures must remain linked to ensure legal and policy compliance.

The District's School Board page on the Website gives the user the option of accessing Administrative Procedures, Forms Manual or Policy Manual. The number of the policies and related administrative procedures and forms are aligned. Policy is differentiated by a "po" before the number and a "ap" appears before the number for the related administrative procedure. The face of each policy or administrative procedure includes, for example:

- Book: Administrative Procedures
- Section 8000: Operations
- Title: Sexual Offender/Sexual Predator Community Notification
- Code: *ap8470* or *po8470*
- Status: Active

- Adopted: August 1, 2002
- Last Revised: January 17, 2008

A review of the administrative procedures found procedures with varying adoption, review, or revision dates, some several years old, and some with no revision date. Some administrative procedures are outdated or include insufficient information to determine validity of content. For example, Policy 2340 *Field Trips and Other Student Travel* was last updated on October 15, 2024 whereas the ap2340 *Field Trip Procedures* has not been updated since September 2009. There are no notations to show the changes to the policy, however since the procedure was not changed at the same time, the procedure may no longer be applicable. A review of the Forms Manual for the forms required for a field trip (numbered to include the 2340 policy number in the reference) showed all of the forms had a 2004 or 2009 revision date.

It is possible that no changes were needed to the procedure or the forms, however, as a matter of practice, the responsible departments should be required to review administrative procedures and forms whenever a policy revision is made.

Maintaining the linkage between policy, administrative procedures and ultimately the desk procedures is critical to ensuring statutory and legal compliance.

Considering the General Counsel's policy review, procedures are more likely to be inconsistent with actual practices. Recent staff turnovers in key areas emphasize the need for current operating procedures to guide new employees and ensure the continuity of operations.

RECOMMENDATION 4-6: Establish an administrative procedure and forms review cycle to ensure procedures are consistent with current policies.

4.4.2 School Facilities

OBSERVATION: MPulse appears to have limited communication with users on the status of resolving the reported maintenance issues.

The MPulse system allows management to customize automated emails and communication. **Exhibit 4-10** includes how staff configured MPulse to send these automated status emails.

**Exhibit 4-10
MPulse CMM System Automated Status Emails
2026**

Maintenance Request	Automated Email
Request Received	Whenever a user submits a Maintenance Request, MPulse sends an acknowledgement email that includes the Maintenance Request Number back to the submitter.
Reply to Requester	Whenever the user selects a Reply to Requester in a pending Maintenance Request, MPulse sends an email requesting additional information necessary to process the request into a Work Order.
Request Cancelled	Whenever a user or other staff cancels a Maintenance Request, MPulse emails detailed acknowledgement (including why staff cancelled the request) to the requestor for their records.
Request Converted to Work Order	Whenever staff convert a Maintenance Request to a Work Order, an acknowledgement email that includes the Maintenance Request description information as well as the new Work Order number.
Work Orders	Automated Email
Work Order Cancelled	Whenever a user or other staff cancels a Work Order the submitter receives an acknowledgement including the reason for the cancellation.
Personnel Assigned to Work Order	Whenever supervisors assign personnel to a Work Order, the requester and the personnel receive an acknowledgement of the addition. This serves as notice to all personnel and contractors added to Work Orders.
Work Order Closed	Whenever a technician closes a Work Order, MPulse sends the requester an acknowledgement of the closing along with the reason for the close.

Source: BCSD, 2026.

Staff reported that once a user submits a maintenance request, the MPulse system sends an automatically generated thank you email. The next email informs the user that the staff has converted the maintenance request to a work order. Finally, the system sends an email that Maintenance has completed the work order.

MPulse does not appear to provide the user with the status of the work order, including expectations for when staff will be coming to the campus or building to address the issue or the status that Maintenance needs parts to resolve the issue.

As a result, the user does not know the amount of time that it will take the call center staff to convert the maintenance request into a work order. Staff reported that their workaround is that they often reach out directly to their assigned trade technician to inquire about the status of their work order. However, doing this takes time for the maintenance staff to respond to that call or email while they are conducting other work.

Districts with work order systems that have a customizable feature, typically customize the communication sent to requesters, managers, and technicians.

RECOMMENDATION 4-7: Evaluate and consider the process to have the trade technicians assigned to the work orders to reach out to the requestor to inform them about the status of their maintenance issue.

OBSERVATION: When staff or contractors install new equipment, the Facilities Department has an internal control process to update the Facility Assessment portal with the new item's location, serial number, and cost.

This process ensures the integrity of the data in the smart sheet to have the most current knowledge of the infrastructure that the district uses in its overall planning efforts.

The features and benefits of the Facility Assessment portal can be found in **Section 1.2.2** of this report.

4.4.3 School Technology

OBSERVATION: Educational Technology has significant internal and external controls in place that provide reasonable assurance that the program will meet its goals and objectives.

The overarching goal and objective of the Educational Technology Department ensures the students and staff of the District have access to the technology they need in a safe and secure environment. Internal and external controls are in place to ensure the District maintains security and continuity of services.

Cybersecurity is a top priority for the District. A firewall provider offers the District services that prevent, detect, and alert on intrusion attempts through a multi-layered set of services.

Additionally, BCSD has clients running on all the endpoints and monitoring of the cloud assets that detect, alert, and respond to threats holistically. While machine learning and AI monitors a lot of that, the District also has, as part of a larger service contract, a disaster assistance response team on retainer. That team also works to ensure the configurations are correct and secure, and this vendor performs a compromise assessment.

To ensure the continuity of the legacy ERP system, the District has entered into agreements with other districts whereby BCSD would be able to use their systems should the legacy system fail prior to conversion. Physical and cloud-based data storage is in place to ensure that BCSD will not lose information if systems fail or the systems are breached.

Procedural controls are in place through Device use agreements for both students and staff. Staff maintain inventory systems for all student and staff devices and staff conduct inventories to ensure that District assets are protected. In addition, recycling agreements are in place to ensure that devices are properly cleaned prior to disposal and devices are removed from inventory.

4.4.4 School Security

OBSERVATION: The District Safe Schools Specialist is reviewing policies and procedures to ensure alignment with districtwide strategic goals and objectives, current District organizational structure, laws, rules, and regulations.

At the time of the Ressel team site visit, the District Safe Schools Specialist was updating district safety and security policies to ensure compliance with State school safety laws related to SafeSchool Officer training and reporting requirements. The process of monitoring and maintaining program policies and procedures is integral to an effective internal control environment.

The district revised District Policy 8407-*Safe School Officers* and strengthened its language to incorporate statutory language and requirements governing the training, assignment, and reporting of Safe School Officers. This policy establishes procedures for verifying required training, including State-approved mental health crisis intervention training, and defines responsibilities for documentation and notification to the Florida Department of Education (FDOE) Office of Safe Schools. Staff presented the revised policy for the School Board workshop review on February 3, 2026, with final approval March 10, 2026.

Florida law requires all School Resource Officers (SROs) to complete the State-approved mental health crisis intervention training prior to assignment to a school when feasible. However, due to the limited local availability of this specialized training, certified providers offer this training only once annually during the summer. Consequently, with ongoing personnel turnover throughout the year from retirements or resignations, it is not always possible to complete the training prior to initial placement. In such circumstances, the District places officers without the training in the schools to maintain uninterrupted Safe-School Officer coverage at each school to meet safety and statutory requirements. The District schedules newly assigned SROs to attend the next available State-approved training session as soon as it becomes available. The employing law enforcement agency maintains the training certificates, with copies retained by the District and the District and School Security Office for verification and audit purposes.

The District remains committed to full compliance with State school safety laws and to continuous improvement of its training verification, documentation, and reporting processes. These actions demonstrate the District's commitment to accountability and to maintaining the highest standards of school safety.

RECOMMENDATION 4-8: Complete the review of Board policies and procedures to ensure compliance with school safety and security requirements and alignment with District goals, objectives, and organizational structure.

***CHAPTER 5:
REPORTING ACCURACY AND
ADEQUACY***

5.0 REPORTING ACCURACY AND ADEQUACY

Chapter 5 presents findings related to reporting accuracy and adequacy. During the performance audit, Ressel & Associates (the Ressel team) examined districtwide information systems as well as any ancillary systems used in each of the functional areas under review to determine if the systems are meeting the business needs of the organization and can deliver timely, accurate, and useful information for management and stakeholders. The Ressel team also examined the District's Website and other tools used to keep the public informed about ongoing projects and business activities. Ressel & Associates also assessed the Public Records processes for responsiveness and accuracy.

The audit performed the specific evaluation tasks as provided below.

- 5.1 **Information Systems** - Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
- 5.2 **Public Access** - Determine whether the public has access to program performance and cost information that is readily available and easy to locate;
- 5.3 **Accuracy and Completeness** - Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and
- 5.4 **Corrective Action Procedures** - Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections.
- 5.5 **Reasonable and Timely Corrective Actions** - Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Finding on reporting accuracy and adequacy: Partially Meets

BCSD has financial and non-financial information systems to support districtwide administrative and support functions, and these systems are instrumental in providing useful, timely, and accurate information to the public. The legacy Enterprise Resource Planning System, however, is fragile and has perpetuated manual processes and systems; conversion to FOCUS is scheduled for October 2027.

The Ressel team found BCSD's Website contained a great deal of information for parents, students, staff and the general public, however the data is not logically organized or easily locatable. In most instances, access to program performance and cost information through BoardDocs and the departmental and campus Webpages; however, Board Committee information is difficult to find, are not shown on the Board Calendar and legal meeting notices lack detail. A reorganization of the Website in general would benefit the public.

The District has processes in place to ensure the accuracy and completeness of information available to the public; however, corrective action and proactive monitoring processes and procedures to ensure the accuracy and completeness of program information are not fully documented. Maintenance of the Website is decentralized with only limited oversight of the content, or the process for correcting, updating or deleting content. Central oversight of Website organization and documented content controls are needed to improve accessibility and ensure the accuracy and timeliness of the posted information.

The Ressel team found only limited instances where corrective actions were needed, however, in the instances identified, BCSD staff took reasonable and timely action to correct the erroneous or incomplete program information submitted to the Board or posted on the District Website.

Findings by Research Subtask:

- Subtask 5.1 - *Information Systems – Meets*
- Subtask 5.2 - *Public Access – Partially Meets*
- Subtask 5.3 - *Accuracy and Completeness – Partially Meets*
- Subtask 5.4 - *Corrective Action Procedures – Partially Meets*
- Subtask 5.5 - *Reasonable and Timely Corrective Actions – Meets*

5.1 INFORMATION SYSTEMS

Subtask 5-1: Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public – Overall conclusion: (Meets)

5.1.1 District Support for Areas Under Review

OBSERVATION: The Brevard County School District (BCSD) is one of the few districts left in Florida on the Cross Point (TERMS) system; upgrades to newer versions have occurred, but the system is antiquated and manual processes have developed around the deficiencies in the system to ensure that the information provided to the public is useful, timely, and accurate.

The District’s legacy system, formerly called TERMS, is now Cross Point. BCSD has upgraded the system over time, but it is often called the AS400 or TERMS system by staff. The plan is to transition to the FOCUS Enterprise Resources Planning (ERP) by October 2027.

To ensure the accuracy of information provided to the public, staff have developed manual processes and spreadsheets to track and monitor critical information. At this time, the Educational Technology Department (ETD) conducted gap analysis and assessments to identify where the new system capabilities could eliminate the need for these manual checks and balances and potentially streamline the process.

ETD has implemented a system of data redundancies in case the system fails before conversion. In all, staff have processes and procedures in place that ensure that the legacy system continues to produce accurate, timely, and useful information for the public.

5.1.2 School Facilities

OBSERVATION: The Facilities Department manages its work orders through the MPulse Computerized Maintenance Management System (CMMS); although the system does not provide information directly to the public, its use ensures that the Department has an opportunity to address the issues that are visible to patrons of the school buildings.

Parents and the public regularly access the schools and buildings. The District uses a comprehensive system, the MPulse Computerized Maintenance Management System, for maintenance staff to be informed about and promptly resolve facility and maintenance issues.

MPulse CMMS enables maintenance managers and technicians to create, update, and manage service requests. Implementing a work order system ensures communication and collaboration while helping to plan and schedule resources. The District has used it to ensure that technicians conduct the highest-priority work while ensuring that staff can also document lower-priority work.

Staff can create, update, and report on maintenance data. As a result, this information improves response times and completion rates by improving access to historical data.

Staff receive work orders from an unlimited number of requesters, enter requests manually, or automate tasks through its preventive maintenance program. Supervisors can approve, assign, schedule, and manage maintenance requests for the staff.

MPulse keeps detailed records of all work orders, technician activity, and asset maintenance history. Facilities management can access multiple MPulse reports through a variety of dropdown menus, listed in **Exhibit 5-1**.

**Exhibit 5-1
MPulse Computerized Maintenance Management System
2026**

MPulse Category	Drop-Down Menu Choices
Status	Open Hold Cancelled Closed
Work Order Priority	1: Emergency 2: Urgent 3: Routine
Purpose	86 options Examples: Demolition or Removal Inspections Mowing – Common Areas

Exhibit 5-1 (continued)
MPulse Computerized Maintenance Management System
2026

MPulse Category	Drop-Down Menu Choices
Budget	Capital – ESSER Capital – Sales Surtax Capital – Tax Levy Time – Time Off Time – Training Time – Vehicle Time – Weather Timekeeping
Trade	66 options Examples: Carpenter, Electrician, and HVAC Mechanic
Permit Type	Annual Facilities Permit Contractor – Construction Permit Contractor – Maintenance Permit Permit Not Required
Work Group	15 options Examples: District Security; Energy/Resource Management
Managing Department	9530: Planning and Project Management 9560: Environmental Health and Safety/Custodial 9560: Environmental Health and Safety/Head Start 9562: Plant Operations and Maintenance 9670: District and School Security
Planning	Planned Unplanned
Unplanned Type	Normal Urgent Project
Complaint	229 options Examples: Accident – Damage; Clocks and Bells – Malfunction; and Electrical – No Lights in Rooms or Buildings

Source: MPulse system, 2026.

For non-emergency issues, campus staff log into MPulse to submit a work request. The Maintenance Call Center staff receive and review the maintenance requests. They convert the maintenance requests to maintenance work orders.

The Call Center staff initially assigns the work orders to a supervisor or a lead in the trade area that relates to the maintenance issue. The supervisor or lead then assigns the work order to a technician based on the priority level, workload, and technical expertise.

The technician receives the work order. If the staff need parts or materials, the supervisor or lead submits a purchase order request. Once approved and received, the technician completes the work order. The technician updates the workorder in MPulse and marks it as complete.

This system ensures that staff maintain their buildings for use by students, staff, and the community.

5.1.3 School Technology

OBSERVATION: The student information system was converted to FOCUS over five years ago; the system is working as intended and provides staff, parent and students with a safe and secure environment for the exchange of information.

The student FOCUS system includes a parent portal that contains a wealth of information for parents and students including:

- [Access the Focus Parent Portal](#)
- [Parent Information Website](#)
- [Parent Portal Registration Directions](#)
- [Parent FAQ and Troubleshooting Guide](#)
- [Parent Re-Enrollment Directions \(Spanish\)](#)
- [Parent Re-Enrollment Directions \(English\)](#)
- [Student Login Directions](#)

Although the District continues to use its legacy system for administrative functions, BCSD implemented the FOCUS Student Information System that provides a parent portal that allows parents to access student grades, homework assignments, messages from teachers and school staff, and a wealth of other information.

5.1.4 School Security

OBSERVATION: The District implemented a comprehensive system of controls to ensure School Environmental Safety Incident Reporting (SESIR) protocols provide accurate and timely information to the public.

The Superintendent designated a District School Environmental Safety Incident Reporting (SESIR) contact to manage SESIR activities, including staff training and the implementation of reporting procedures. The SESIR contact supports schools' incident reporting and facilitates reporting to the Florida Department of Education.

The SESIR system is a state-mandated reporting system administered by the Florida Department of Education, Office of Safe Schools, established to ensure consistent, accurate, and objective reporting of serious school safety incidents statewide.

SESIR requires school districts to report categories of incidents involving crime, violence, and major disruptive behavior that occur:

- On school grounds
- On school transportation
- At school-sponsored off-campus events
- During any 24-hour period, 365 days per year

Schools report incidents to the District, which then submits the data to the Florida Department of Education through a centralized digital reporting system governed by State Board of Education Rule 6A-1.0017. The State monitors and audits submissions to ensure accuracy and compliance.

Exhibit 5-2 shows BCSD’s incidents reported over the last three years. As the exhibit shows, reported incidents have decreased by 23 percent from FY 2023 through 2025.

**Exhibit 5-2
BCSD School Environmental Safety Incident Report
FY 2023 through FY 2025**

Type of Incident	2024-25	2023-24	2022-23	Change	% Change
Aggravated Battery	10	8	12	-2	-16.7%
Alcohol	32	41	44	-12	-27.3%
Arson	2	1	1	1	100.0%
Bullying	99	165	130	-31	-23.8%
Burglary	1	2	0	1	0.0%
Criminal Mischief (\$1000+)	7	4	12	-5	-41.7%
Disruption On Campus-Major	97	74	81	16	19.8%
Drug Sale/Distribution	38	40	27	11	40.7%
Drug Use/Possession	445	505	591	-146	-24.7%
Fighting	198	189	173	25	14.5%
Grand Theft (\$750+)/Larceny	5	6	11	-6	-54.5%
Harassment	44	45	27	17	63.0%
Hazing	0	3	2	-2	-100.0%
Homicide	0	0	0	0	0.0%
Kidnapping	0	0	0	0	0.0%
Other Major Offenses	71	26	60	11	18.3%
Robbery	1	1	0	1	0.0%
Sexual Assault	1	2	2	-1	-50.0%
Sexual Battery	0	0	0	0	0.0%
Sexual Harassment	22	21	20	2	10.0%
Sexual Offenses-Other	45	58	23	22	95.7%
Simple Battery	285	290	311	-26	-8.4%
Threat/Intimidation	135	134	107	28	26.2%
Tobacco	680	1,010	1,251	-571	-45.6%
Trespassing	3	15	3	0	0.0%
Weapons Possession	20	20	23	-3	-13.0%
District Total	2,241	2,660	2,911	-670	-23.0%
Average Daily Membership Survey 2	72,703	73,439	72,834	-131	-0.2%
Incidents as a % of Enrollment	3.1%	3.6%	4.0%		

Source: FLDOE School Environmental Safety Incident Report, FY 2023 through FY 2025.

Aggregate SESIR data is publicly available through the Florida Department of Education discipline and SESIR portals to provide parents and the public access to reported safety and discipline information in a useful and accurate manner.

OBSERVATION: The District uses the RAVE system to comply with Florida’s Alyssa Law Requirement.

BCSD uses RAVE Mobile Safety Technology to provide immediate information to parents and staff as required by Alyssa’s Law. RAVE is a smartphone application that allows staff to immediately dial 911 and notify on-site staff and first responders.

s. 1006.07, *Florida Statutes (F.S.)*, mandates all public schools implement a mobile panic alert system to:

- Enable rapid, real-time notification of law enforcement and first responders, and
- Reduce emergency response time during life-threatening incidents, including active assailant events and medical emergencies.

The RAVE system is an evidence-based, compliance-driven program information system designed for emergency alerts, and as such provides timely and accurate information to the public.

5.2 **PUBLIC ACCESS**

Subtask 5-2: Determine whether the public has access to program performance and cost information that is readily available and easy to locate – Overall conclusion: (Partially Meets)

5.2.1 District Support for Areas Under Review

OBSERVATION: Board reports and program performance information are available through *Diligent*, *Agenda Plus* and *BoardDocs* Links on the District Website. Extensive information on current and legacy Board meeting agendas and minutes and program performance documents are archived through those Links to different Website locations depending on date and content. However, the School Board Webpage does not provide a clear pathway to locate specific program information.

BCSD has changed its agenda platforms a few times, according to interviews, and uses a different platform for policies and procedures.

- *Diligent* facilitates posting of current Board agendas, supporting documentation, and minutes, and houses Board agendas, documentation, and minutes since June 2025.
- *Agenda Plus* houses Board agendas, supporting documentation, and minutes through May 2025 and an E/agenda system before *Agenda Plus*.
- *BoardDocs* houses Board policies and procedures establishing program performance.

Links on the School Board Webpage provide access to extensive information:

- School Board Meeting Agendas/Minutes/Diligent Community
- Agenda Plus School Board Meeting Agendas/Minutes
- Meeting Agendas July 2007-December 2019
- Meeting Minutes July 2007-December 2019
- Speaker Request Form
- School Board Working Guidelines
- Policy and Procedures
- Legal Meeting Notices

Public access to program performance and cost information is a foundational element of government accountability, transparency, and good governance. Oversight bodies such as the U.S. Government Accountability Office (GAO) consistently emphasize that access to reliable

program and spending data enables informed decision-making, strengthens oversight, and builds public trust.

Program performance information is available but not easy to locate for the public. Program performance information is available throughout the District Website on various pages such as the Board agenda Webpage, financial services budget and annual financial reports, certain strategic planning updates, and respective department reports making such information not easy to locate in a timely manner.

As noted, there is a wealth of information available in the minutes of the various Board Committees but finding reference to those committees or links to their meeting dates, agenda and minutes is difficult for the lay user.

Calls to the District to assist in finding the minutes and agenda for the various committees helped the team to locate some, but not all the committee's data is being sought. A search using the term "Audit Committee" produced links to some of the agendas for the Audit Committee, but no references to minutes.

During interviews, Audit Committee members said they seldom have community members in attendance, which may be a result of community members not knowing when or where the meetings are being held. Legal Notices contain meeting dates, but to determine what type of meeting, the user must select a date to see what meeting is being posted.

During discussions, District staff recognized the audit team's difficulty with navigating the District Website and scheduled the topic for Cabinet discussion. Following the discussion, the review team was directed to a page for the ICOC under the main topic of Community, which contains meeting dates, agendas, and minutes, as well as a copy of the Committee's charge from Board Policy.

RECOMMENDATION 5-1: On the main Board page, include a list of Board Committees, committee membership, and a list of the current committee members, along with meeting dates, agendas (including information packets) and minutes for each meeting of the committee.

RECOMMENDATION 5-2: Revise the title given to the legal postings to include more pertinent information on the type of meeting, etc.

OBSERVATION: The District Website contains the required Financial Transparency information required by law, as well as a great deal of additional financial data.

Exhibit 5-3 examines s.1011.035, *F.S.*, School District Budget Transparency, and assesses the District's compliance with the stated provisions. Some portions of the statute are "required" while other sections are "encouraged." As shown, BCSD meets all the mandatory Financial Transparency requirements and most of the optional but preferred requirements.

**Exhibit 5-3
Analysis of Financial Transparency Statutory Requirements**

Statutory Requirement	Evidence of BCSD Compliance
<p><i>(j) It is important for school districts to provide budgetary transparency to enable taxpayers, parents, and education advocates to obtain school district budget and related information in a manner that is simply explained and easily understandable. Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed, its implementation thoroughly monitored, or its outcomes evaluated.</i></p>	<p>The Financial Services page contains a link to the District’s Financial Transparency Reports as well as links to:</p> <ul style="list-style-type: none"> • Graphic Fiscal Transparency Reports, 1011.035(2)(a), F.S. • School Financial Reports, 1010.215(5), F.S. • Educational Funding Accountability Act 1010.215(2), F.S. • Expenditures per FTE • ESSA Per-Pupil Expenditures <p>Links to ACFRs are found under the Accounting Services link, and budget documents are available under the Budgeting and Cost Accounting link. BCSD Budget documents contain explanations to help the lay user understand the documents and ACFR documents have continuously received GFOA Distinguished awards, for the presentation and content.</p>
<p><i>(2) Each district school board shall post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. This information must be prominently posted on the school district's website in a manner that is readily accessible to the public.</i></p>	<p>The approved budgets for each year are posted. Information is available on the first few pages within the document regarding the budget process and the budget calendar. Legal notice of hearing dates is posted on BoardDocs before the meetings as prescribed by law.</p>
<p align="center"><i>(3) Each district school board is encouraged to post the following information on its website:</i></p>	
<p><i>(a) Timely information as to when a budget hearing will be conducted.</i></p>	<p>Information regarding budget hearings was found on the Budgeting and Cost Account page, for Tentative Budget Hearing Advertisements for the budget workshops for FY 2026. https://www.brevardschools.org/page/annual-budget-ad</p>
<p><i>(b) Each contract between the district school board and the teachers' union.</i></p>	<p>Contracts are posted on the Labor Relations Webpage: https://www.brevardschools.org/o/BCSD/page/professional-standards-labor-relations</p>
<p><i>(c) Each contract between the district school board and noninstructional staff</i></p>	<p>Contracts are posted on the Labor Relations Webpage: https://www.brevardschools.org/o/BCSD/page/professional-standards-labor-relations</p>
<p><i>(d) Each contract exceeding \$35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties.</i></p>	<p>Both open bids and contract awards can be found at: https://www.brevardschools.org/o/BCSD/page/bids-contracts-public-notice-board under a link to <i>bids and contracts</i> is a spreadsheet with a list of contracts and links to pull down the associated attachments.</p>
<p><i>(e) Each contract exceeding \$35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3).</i></p>	
<p><i>(f) Recommendations of the citizens' budget advisory committee.</i></p>	<p>The Ressel team did not find a reference to a Budget Advisory Committee on the District Webpage.</p>
<p><i>(g) Current and archived video recordings of each district school board meeting and workshop.</i></p>	<p>Current and archived video recordings of District School Board meetings and workshops are on the School Board Website under Board Meetings Videos.</p>

**Exhibit 5-3 (Continued)
Analysis of Financial Transparency Statutory Requirements**

Statutory Requirement	Evidence of BCSD Compliance
<i>(4) The website should contain links to:</i>	
<i>(a) Help explain or provide background information on various budget items that are required by state or federal law.</i>	Links to budget amendments on the Budget Department Website are connected to the BoardDocs site where meetings can be searched under the Library tab to find these documents are within the Board agendas.
<i>(b) Allow users to navigate to related sites to view supporting details.</i>	All the Auditor General Reports going back to FY 2015 are available on the Office of the Auditor General page.
<i>(c) Enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.</i>	Contact information is available on the various Finance and Budget-related pages.

Source: Compiled by Ressel & Associates, March 2026.

OBSERVATION: The District Public Records process is useful for members of the public to access program performance and cost information.

The District’s General Counsel oversees the processing of public records requests in accordance with Brevard County School Board policy 8310, *Public Records*, which states, “The Board recognizes its responsibility to maintain the public records of this District and to make such records available for inspection and reproduction.”

The Legal Services staff receive most public information requests online through the District’s Website, although staff receive walk-in requests as well. The Legal Services web page provides detailed instructions for requesting public records, including a dedicated tab for public records to guide users through the process, ensuring clarity and ease of access. **Exhibit 5-4** shows the number of public records requests for the last three years. The numbers show a decline in requests of 18.8 percent, which this District attributes to better, more accessible information on the Website and through parent portals, and the like.

**Exhibit 5-4
Public Records Requests
FY 2023 through FY 2025**

Public Records Requests	2024-25	2023-24	2022-23	% Change Decrease
Totals	427	468	526	-18.8%

Source: BCSD Legal Services, 2026.

The Legal Services Webpage outlines the public record request procedure and expectations, and includes information such as:

- Definition of a public record
- Explanation of applicable fees and payment methods
- Description of redaction process

- Expectation of response time
- Responses to frequently asked questions, and
- Contact information.

This comprehensive approach helps users understand their rights and streamlines the request process. The District's adoption of digital platforms and clear guidelines reflects a commitment to transparency and compliance with legal requirements for public records access. As a result, the public can easily obtain information regarding public records requests.

OBSERVATION: BCSD's Website defines Public Records clearly to guide requests through the proper channels to provide efficient customer service and has designated the Records Management Liaison Officer (RMLO) to manage the flow of paperwork.

BCSD has designated a Records Management Liaison Officer (RMLO) to manage the flow of paperwork and ensure all records are maintained according to retention requirements. The RMLO acts as the primary contact between the District and the Division of Library and Information Services of the Florida Department of State, ensuring that records are available and provided as required at both the state and local levels.

Section 257.36(5)(a), *F.S.*, mandates that each public agency designates a Records Management Liaison Officer. Additionally, Brevard School Board Policy 8310, *Public Records*, states that every individual with custody of a public record must allow it to be inspected and copied by any person, at any reasonable time, under reasonable conditions, and under the supervision of the custodian of public records.

These requirements are in place to comply with state law and School Board policy, ensuring accountability in records management and public access to information.

As a result, public records are systematically maintained and made accessible, enabling the public to inspect and copy records efficiently, which upholds transparency and supports the public's right to information as part of the performance audit process.

OBSERVATION: The District's educational access channel BPS-TV functions as the hub for the District to reach parents, staff, and the community, and highlights School Board meetings, student-produced content, and District information.

BPS-TV is the educational cable access television network of Brevard County Public Schools managed by the Office of District Communications. The channel produces and broadcasts programming from the Media Center at the District headquarters. Its content features educational programming for students, community-oriented shows, PBS news, the Superintendent's Forum, and live coverage of School Board meetings.

The public is provided access to District and community events through BPS-TV's programming, which is available via cable access, and the District YouTube channel on the District Website.

Programming includes student events held at District schools and throughout the community, along with live and archived coverage of School Board meetings, student projects, graduations, and current events.

As a result, BPS-TV serves as a central hub for disseminating information and highlighting activities within the District, ensuring that parents, staff, and the community are informed and engaged with District happenings.

5.2.2 School Facilities

OBSERVATION: The Facilities Department provides program performance and cost updates to the public on facilities projects affecting campuses at various stages of the projects.

Throughout the year, the District has multiple facilities construction and renovation projects in various stages of completion. The Department regularly keeps the public informed through its Website, so it is easy for the public to locate. The staff record videos of the status of projects.

This type of information is a method of communicating the facilities program performance to the public. The staff upload recent videos as the projects shift and new projects begin. For example, in February 2026, the department included the following videos on the Facilities Website:

- Aqualab program at Cocoa Beach Jr/Sr High School
- New classroom addition at MILA
- Work at Eau Gallie High School
- Work at Pinewood Elementary
- Work at Saturn Elementary
- Work at Stone Middle

The District also provides performance and cost information to the public for sales surtax-funded projects.

As part of the 2020 surtax staff posted performance and cost information about every school. For example, **Exhibit 5-5** highlights this information piece staff provided to the public. District staff said that plans for replicating this approach, should the current referendum pass, are in place.

**Exhibit 5-5
Enterprise Elementary Facilities Project
2020 Surtax Projects**



Source: BCSD Website, February 2026.

In May 2025, the Facilities Department provided an update to the parent leadership team that included performance and cost information. They included an explanation of the performance and cost information available in various documents, including, for example, the student accommodation plan, the proposed early childhood learning prekindergarten, and Head Start program locations, and how the traditional and charter school enrollment is shifting compared to other nearby districts. The Facilities Department provided data regarding the age of the school buildings, as well as the condition and capacity.

The public also has access to program performance and cost information provided by the Facilities Department to the Independent Citizens Oversight Committee, with supporting documentation available to the public.

Providing program performance and cost information that is readily available and easy to locate ensures transparency in the District’s facilities projects and services provided.

5.2.3 School Technology

OBSERVATION: The Educational Technology page on the District’s Website is accessible and contains information useful to parents and teachers. However, no information is available on the ETD Webpages regarding the performance and cost of the Educational Technology Department.

When a user goes to the list of departments, Educational Technology takes the user to a page that introduces the Chief Information Officer and the four divisions within the Department, however there are no links to the divisions from that main page. The bottom of the page provides names and email addresses of the Directors.

To the left of the page, there is a link to BrevardEdTech that takes the user to a page with news about technology-related activities being conducted in the schools, training events, and links related and unrelated topics and forms. Drop-down menus on the top of the page include About Us, Teacher Tech Tools, and Parents & Students.

Parents and Students

Text provides a brief explanation for parents and directs them to the navigation bar to the left, which has the following links:

- Canvas
- FOCUS
- Google
- Microsoft
- Launchpad
- Online textbooks

Each of these links then provides parent or student links for gaining access to these systems, accessing the data and typical use instructions.

The portal as well as all Website pages are available to parents, students, and community members in multiple languages including English, Español (Hispanic), Kreyòl Ayisyen (Haitian Creole), Portuguese (Brasil), Русский,(Russian), Tiếng Việt (嗜越) (Vietnamese), 中文 (Chinese), Français (French) and 日本語 (Japanese).

Exhibit 5-6 shows the links available to parents and students on the FOCUS page.

Exhibit 5-6 FOCUS “How To” Page and Links



Source: <https://brevardedtech.brevardschools.org/o/edtech/page/parents-students-focus>

About Us and Teacher Tech Tools

About Us is not a page per se, but a drop down that allows the user to scroll to three links: Meet Your Tech Integrator, Who is Your Integrator and Uniform Assessment Calendar.

Technology Integrators are positions within the Instructional Technology Division that provide support for curriculum integration and training for teachers and administrators. The District assigned eight positions to specific campuses who visit those campuses regularly but are centrally located.

The first two links allow teachers and administrators to locate their assigned Tech Integrator, as shown in the samples provided in **Exhibit 5-7** and **Exhibit 5-8**.


Exhibit 5-7 Meet Your Tech Integrator


Meet Your Tech Integrator


Welcome to the Division of Instructional Technology. Our team of eight technology integrators collaborate with classroom teachers to improve student engagement and performance outcomes with blended learning. We work with administrators and staff to advance the use of technology tools for digital workflow and collaboration.

Be sure to follow us on Twitter and like our Facebook page to keep up to date with our newest tech videos, trainings, and discussions!

You can also contact our entire team by sending an email to ET_Teacher_Integrators.

Anne Graham

 Anne provides support to Astronaut High, Bayside High, Clearlake, Eau Gallie High, Heritage High, Melbourne High, Merritt Island High, Rockledge High, Satellite High, Titusville High, Viera High, ALC's.
 Phone: (321) 633-1000 x11706
 Email: [Email Anne Graham](mailto:Anne.Graham@brevardschools.org)

Gina Clark

 Gina provides support to Croton Elementary, Dr. WJ Creel Elementary, Holland Elementary, Indialantic Elementary, Longleaf Elementary, Meadowlark Intermediate Elementary, Meadowlark Primary, Ocean Breeze Elementary, Roy Allen Elementary, Sea Park Elementary, Sherwood Elementary, Surfside Elementary.
 Phone: (321) 633-1000 x11165
 Email: [Email Gina Clark](mailto:Gina.Clark@brevardschools.org)

Melissa Woods

 Melissa provides support to Anderson Elementary, Atlantis Elementary, Cape View Elementary, Endeavour Elementary, Golfview Elementary, Harbor City Elementary, Imperial Estates Elementary, Lewis Carroll Elementary, Manatee Elementary, MILA Elementary, Mims Elementary, Roosevelt Elementary, Saturn Elementary, South Lake Elementary.
 Phone: (321) 633-1000 x11162
 Email: [Email Melissa Woods](mailto:Melissa.Woods@brevardschools.org)

Source: <https://brevardedtech.brevardschools.org/o/edtech/page/meet-your-techintegrator>

Exhibit 5-8 Who is Your Integrator

School	Assigned 25-26	Email
Andersen Elementary	Melissa Woods	Woods.Melissa@brevardschools.org
Apollo Elementary	Katy McGregor	McGregor.Catherine@brevardschools.org
Astronaut High	Anne Graham	Graham.Annemarie@brevardschools.org
Atlantis Elementary	Melissa Woods	Woods.Melissa@brevardschools.org
Audubon Elementary	Michelle Marshall	Marshall.Michelle@brevardschools.org
Bayside High	Rob Klaasen	Klaasen.Robert@brevardschools.org
Cambridge Elementary	Katy McGregor	McGregor.Catherine@brevardschools.org
Cape View Elementary	Melissa Woods	Woods.Melissa@brevardschools.org
Central Middle	Thomas Balgo	Balgo.Thomas@brevardschools.org
Challenger 7 Elementary	Michelle Marshall	Marshall.Michelle@brevardschools.org
Clearlake	Anne Graham	Graham.Annemarie@brevardschools.org
Cocoa Beach Jr/Sr High	Rob Klaasen	Klaasen.Robert@brevardschools.org
Cocoa High	Thomas Balgo	Balgo.Thomas@brevardschools.org
Columbia Elementary	Michelle Marshall	Marshall.Michelle@brevardschools.org
Coquina Elementary	Michelle Marshall	Marshall.Michelle@brevardschools.org
Croton Elementary	Gina Clark	Clark.Gina@brevardschools.org
DeLaura Middle	Thomas Balgo	Balgo.Thomas@brevardschools.org
Discovery	Gabi Bollaert	Bollaert.Gabrielle@brevardschools.org

Source: https://docs.google.com/spreadsheets/d/1vIWFRsR6iUjOHh2vk3x_Z-r5nkAq-z1xUhvAF1Ba-aM/edit?gid=1864615188#gid=1864615188

The Uniform Assessment Calendar link contains the SY 2024-25 assessment dates. The Ressel team could not find a link to the SY 2025-26 dates.

Instructional Technology has pages that provide parents and teachers information regarding the assorted opportunities available in BCSD, none of which contains costs or performance information.

- Tools for Teachers is a page with links to various tools and applications useful to teachers, as well as information on upcoming staff development opportunities.
- FOCUS and Canvas links are secure and once signed in provide parents access to student assignments, report cards, and other student-related information.
- K-12 On-Line Textbooks has links to various books and course offerings, encouraging parents and students to access the books.

The ETD Website does not contain a link to the 2020-2024 District Technology Plan or the dashboards that the Department created to track performance.

Information regarding progress on the Strategic Plan, which includes ETD goals, is available elsewhere on the Website, but there are no links on the ETD page to that information.

The ETD Website could be improved by incorporating best practices to ensure a better user experience, including:

- Simplifying navigation.
 - Let users assess the system – if it takes longer than 10 seconds to find something, it needs work.
- Creating an organized site map – group topics logically.
- Giving the public, parents, and teachers what they need, want to see, and need to see – be transparent and responsive.

RECOMMENDATION 5-3: Reorganize the ETD pages, provide additional information on the roles and responsibilities within each division, provide a link to the current District Technology Plan, and provide access to additional program performance and cost information.

Since the on-site review, ETD added the current District Technology Plan to the Webpage.

5.2.4 School Security

OBSERVATION: The BCSD District and School Security Webpage contains links to law enforcement partners and certain District information, but the District and School Security Webpage does not provide comprehensive school security program performance and cost information.

The District and School Security Webpage posts an introduction to the BCSD District safety program and its partnership with the Brevard County Sheriff's Office, along with links to school and community resources. The BCSD District and School Security Webpage introduction states:

Brevard Public Schools contracts with the Brevard County Sheriff's Office to run the Office of District and School Security. Our partnership is a commitment to creating and maintaining a safe, secure, and productive learning environment for all Brevard Public Schools students, staff, and visitors. Our team provides customer service to 90 public schools, 15 charter schools and is the liaison between the District and all law enforcement agencies in Brevard County. The Office of District and School Security conducts Level II background screenings as mandated by Florida State Statute 1012.32, to include the electronic fingerprinting and processing of all current employees, new hires, and all volunteers in Brevard County Public Schools.

The District and School Security Webpage also provides links to school and community contacts such as:

- The Brevard County Sheriff's Office
- Local municipality law enforcement
- Contact information for the *Speakout* tip hotline
- Hours of operations
- Bicycle and E-Bike information, and
- Fingerprinting requirements
- Volunteers
- BCSD Child Abuse and Incident Reporting
- District Security Forms and Documents
- Ethics Hotline
- Non-Discrimination Policy

Without more direct access to comprehensive safety and security information, such as that found on the Office of Safe Schools Website, safety program performance information is not readily available or easy to locate for the public.

The Florida Office of Safe Schools (OSS) access to information includes links to subjects such as training, certain program compliance reporting, District safety measures and threat assessments, and financial information such as the Safe Schools appropriations, grants, and special allocations. Florida OSS notes requirements such as FortifyFL and pertinent information on safety policies, mental health, public reporting, and significant grants.

RECOMMENDATION 5-4: Enhance the District and School Security Webpage, to include informational items such as safety policies, mental health access, and public safety and security assessments.

During the review process, the District added this information to the District and School Security Webpage to address this recommendation.

OBSERVATION: The BCSD Website has links to FortifyFL on the District Home page, Parent and Student page, and the Schools page; however, neither the District and School Security page nor the Community page has a link to this site.

Citizens throughout Florida use the FortifyFL statewide suspicious activity reporting application to notify local districts, law enforcement officials, and state program leaders of suspicious activity tips. BCSD’s District Homepage, Parent and Student page, and Schools page all provide links to FortifyFL. However, while the District and School Security Webpage features law enforcement links and the “Speakout Hotline,” and the Community Webpage offers links to several topics, neither of these pages include a link to FortifyFL.

According to s. 943.082(4)(b), *F.S.*, school districts are required to promote FortifyFL. This standard mandates that districts advertise FortifyFL on their Websites, school campuses, newsletters, and school publications, install the FortifyFL app on all mobile devices issued to students, bookmark the FortifyFL Website on all computer devices issued to students, and make it clear that submitting a false tip through FortifyFL may result in further investigation and criminal penalties.

Although state law requires school boards to publicize the mobile suspicious activity tool on their websites, newsletters, and across school campuses, the District and School Security and Community Webpages do not include a FortifyFL link. This omission means that individuals seeking to report suspicious activity—who would logically visit the District and School Security or Community department pages may not easily find the necessary resource.

As a result, the lack of a FortifyFL link on these main pages could impede the timely reporting of suspicious activity. Without these links, accessibility for users is limited and reduces the District’s requirement to meet legal requirements, that strengthens school safety and compliance.

RECOMMENDATION 5-5: Establish links to FortifyFL on the District and School Security and Community Webpages.

5.3 ACCURACY AND COMPLETENESS

Subtask 5-3: Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public – Overall conclusion: (Partially Meets)

5.3.1 District Support for Areas Under Review

OBSERVATION: Each member of the leadership team provides supporting documentation to support School Board agenda items relating to their operational area; while leadership explained their internal processes for preparing information for the Board packets, there is no documented process to ensure the accuracy and completeness of any program performance and cost information provided to the public.

Departments prepare their own agenda items for upcoming School Board meetings. Each department drafts supporting documentation and submits it through the Diligent School Board meeting management system. Before submission, departmental leadership reviews and approves all materials to ensure accuracy and completeness.

In some situations, or in the case of complex agenda items, certain agenda items might fall in one place on the agenda or another. For example, procurement items, particularly those related to facilities, the District may list under procurement or project management sections of the agenda. Both departments vet procurement submissions to confirm that they have met all requirements. Departmental staff prepare cover memos detailing the purpose, scope, and justification for each procurement item. These items require close collaboration between the Facilities Department and the Procurement team.

Once staff secure departmental approval, agenda items move to the next stage of review. Superintendent office staff examine each submission for compliance, clarity, and completeness, and they must approve the submission before they include items on the School Board agenda. The cabinet performs a routine review of agenda items weekly and discusses any items that may be controversial or may need further cross-functional discussion. The secretary indicated she reviews the documentation to ensure that she has all the requirements, then posts the agenda item and documentation.

Staff publish the draft agenda to the School Board approximately two weeks before the scheduled meeting, allowing Board members sufficient time for review. A finalized agenda is available to the public one week before the meeting.

This timeline helps ensure transparency and provides opportunities for feedback or clarification. Changes to the agenda after publication are rare.

If any of the information in the packet is inaccurate or incomplete, the responsible department or functional area will provide additional information to the Board, at a future meeting. In some instances, the staff send additional information directly to the Board members later.

RECOMMENDATION 5-6: Formalize the agenda review process to include final vetting of the School Board packets by the leadership team in advance of distribution.

5.3.2 School Facilities

OBSERVATION: The Facilities Department has a process to ensure the accuracy and completeness of facilities-related performance and cost information it provides to the public.

The Facilities Department staff identify the types of information that they intend to communicate to the public. The information typically includes the performance and status of the construction projects. The staff includes projected or actual cost information as appropriate. Their process includes gathering the facts from the internal staff or contractors who are most knowledgeable about the program. The department determines the best way to communicate the information, including whether it is a report, a presentation, or another type of document.

Providing complete performance and cost information to the public ensures that the public is aware of the status of the construction projects.

5.3.3 School Technology

OBSERVATION: Although the Government and Community Relations and ETD department each have some responsibility for maintaining the overall Website, program areas review the information they post to ensure the accuracy and completeness of any program performance and cost information.

Government and Community Relations maintains the front page to the Website, which contains links to departments, events, and the like. Other than establishing the front page, this area has no responsibility for the content of any departmental pages other than their own pages.

The ETD's role in maintenance of the Website is limited. When departmental staff have technical difficulty in posting or design, or when the Department hires a new person or assigns staff to be the departmental custodian of the Webpage, ETD will provide training. In addition, the Instructional Technology Division has a Web Designer who does SharePoint programming for web-based items. For example, the Web Designer may set up an interactive calendar for signing up for classes, and the like.

The District has no processes or documented procedures in place to ensure the accuracy and completeness of information posted by divisions, programs, or departments, or to correct erroneous or incomplete data.

According to industry experts, the primary objectives of content management include:

- **Ensuring Content Accuracy and Relevance:** Keeping information up to date and aligned with user needs.
- **Enhancing User Engagement:** Creating content that is informative, interactive, and engaging.
- **Supporting SEO Performance:** Optimizing content for search engines to improve visibility and organic traffic.
- **Maintaining Consistency:** Preserving brand voice, style, and design across all pages.
- **Facilitating Accessibility:** Ensuring content is accessible to all users, including those with disabilities.
- **Enabling Efficient Workflow:** Streamlining content creation, review, approval, and publication processes.

RECOMMENDATION 5-7: Reorganize the District Website and implement a greater level of control over Website content, organization, and structure.

5.3.4 School Security

OBSERVATION: Information provided to the public regarding District and School Security program performance does not contain cost information; some non-confidential performance data that are presented in aggregate form, such as student discipline statistics and incidence

reports, are gathered and reported to the State through a controlled system that provides safeguards to prevent incomplete or inaccurate reporting.

Most performance information and cost data relating to District and school security is confidential and staff only report to the Superintendent's Leadership Team and School Board in closed-door sessions. Safe School staff, operations leadership, and, in some cases, the Superintendent's Cabinet discuss and vet the reports, as appropriate.

For those aggregate reports that are non-confidential, the FLDOE has guidelines and safeguards in the reporting system designed to prevent inaccurate or incomplete information. Staff submit information for these reports through a secure, state-managed platform that requires data validation checks before acceptance. Additionally, the State conducts periodic audits and reviews of submitted records to verify accuracy and completeness and provides training and technical assistance to District staff responsible for reporting. These measures help ensure the integrity of District and school security records and support the reliability of public data.

Internally, District staff have procedures to ensure information submitted is complete and accurate. These processes include multiple data validation checks before staff finalize reports, regular staff training on data entry protocols, and departmental oversight to review submitted information for accuracy and completeness. These measures collectively help uphold the integrity and reliability of the reports submitted to the State and ensure that all public information is trustworthy and compliant with established guidelines.

5.4 CORRECTIVE ACTION PROCEDURES

Subtask 5-4: Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the and that these procedures provide for adequate public notice of such corrections – Overall conclusion: (Partially Meets)

5.4.1 District Support for Areas Under Review

OBSERVATION: The process and procedures used by the Audit Committee of the Board are comprehensive for formal internal and external audits.

The Audit Committee is actively involved in Auditor General and external audits from start to finish. The Chair of the Committee for many years said that he or other members of the committee meet with external auditors regularly to discuss the scope and processes, as well as clarify any findings or concerns.

The Internal Auditor, who reports directly to the Audit committee, plays a vital role in the accountability process. The Audit Committee assists in developing and approving the annual audit plan for Internal Audit and is instrumental in obtaining leadership and Board input into the final plan.

When internal or external audits are final, the Audit Committee tracks all findings and recommendations in the formal audit reports, and accepts testimony from staff on the findings to validate the nature of the findings and obtain input into the manner in which the findings will be resolved. Once the Committee agrees to the manner of mitigation for the staff to pursue, the Committee tracks the processes to ensure the plans for mitigation are carried through.

During the monitoring process, staff prepare reports and give additional testimony to the Committee. Should the Committee encounter roadblocks to full implementation, the Committee works through the Board and leadership team to address the roadblock and find alternative solutions where necessary.

OBSERVATION: BCSD has a process in place to take corrective action when a Public Information request includes erroneous or incomplete information, or when staff erroneously release confidential data; however, the process is not documented.

General Counsel has procedures to ensure they take corrective action to correct any erroneous or incomplete program information included in public documents. When an error or omission occurs in public documents, General Counsel coordinates with staff involved to remedy the issue within a timely manner, ensuring the information is accurate and that they maintain the integrity of public records.

The public accesses public records requests and contact information through the District Legal Services web page or by visiting the Legal Services office. Because instances needing corrective actions are infrequent and not covered by documented procedures, staff respond on a case-by-case basis compared to the standardized process for student records.

BCSD School Board Policy 8330, *Student Records*, outlines the process for corrections to student records and includes:

- The initial challenge to student records would go to the principal as the custodian of the record to evaluate and correct issues as needed. Challenges are often incorrect or disputed information within a student's record that the principal is responsible for investigating and making necessary corrections.
- If the challenge goes to hearing, a District-level employee with no interest would be the final arbiter of the matter. This ensures impartiality to ensure the resolution process maintains fairness and objectivity for all parties involved.

Documentation of internally followed procedures for correction of erroneous or incomplete public records requests establish guidance for public notice of corrective actions taken.

RECOMMENDATION 5-8: Document and publish the process used by Legal Services staff to take corrective action in the event of erroneous or incomplete public information records like those published for student records.

5.4.2 School Facilities

OBSERVATION: The Facilities Department has an undocumented procedure to revise and correct any erroneous and/or incomplete program information that they assemble and provide on any facilities-related projects.

The Facilities Department prepares and provides a variety of information for stakeholders. The staff assembles the information into reports, presentations, and other types of documents. The staff assemble and provide the information to the intended audience.

The Facilities Department said that if they learn about an error, or if a stakeholder communicates to them about an error, they take action to correct. The Department does not appear to have the procedure documented. However, once the error is known, the Facilities Department research accurate information and provides a corrected version of the report, presentation, or other type of document. They replace the original with the corrected version with appropriate documentation regarding the revised section of information.

For documents and reports posted to the Website, the Facilities Department ensures they post the corrected version to make it available to the public.

RECOMMENDATION 5-9: Document the Facilities Department procedure to revise and correct any erroneous and/or incomplete program information.

5.4.3 School Technology

OBSERVATION: ETD has responsibility for providing technical assistance for departments working with the District's Website but currently has no role in monitoring or correcting any erroneous or incomplete program information.

Each department has a designee or custodian over their pages. The custodian of record is responsible for the content, evaluating and correcting issues as needed.

ETD will remove data from the Website when instructed to do so but has no specific role in the monitoring of content, nor do they have documented content standards for the department, programs or organizations posting information to the Website.

RECOMMENDATION 5-10: Draft Website content standards and distribute to departmental staff who are responsible for their Webpages; conduct a thorough content review with user departments and make modifications as needed.

5.4.4 School Security

OBSERVATION: The Ressel team did not identify any instances where inaccurate or incomplete information was provided by the District and School Security Program or other departments considered part of the District and School Security function; however, because

most of the presentations and reports are confidential by nature, there is little need for mechanisms for redacting or replacing erroneous information released to the public.

5.5 REASONABLE AND TIMELY CORRECTIVE ACTIONS

Subtask 5-5: Determine whether the school District has taken reasonable and timely actions to correct any erroneous and/or incomplete program information – Overall conclusion: (Meets)

5.5.1 District Support for Areas Under Review

OBSERVATION: The District’s General Counsel takes reasonable and timely action when they fill a Public Information request or a student record request with erroneous or incomplete information, or when they erroneously release confidential data.

The District’s General Counsel oversees any erroneous or incomplete student records or public information requests. General Counsel provided examples of actions taken as they relate to student records. Student confidentiality issues limit student-related documentation; however, the District follows School Board policy 8330, *Student Records*, which states,

“Whenever a parent, guardian, or eligible student believes the content of the student record is inaccurate, misleading, or in violation of their privacy, they may request in writing an informal meeting with the custodian of the record for the purpose of requesting the correction, deletion, or expunction of any inaccurate, misleading, or otherwise inappropriate data or material contained in the student record.”

Staff track Public Information requests showing the date of the request and the date when the requests were filled; with only few exceptions when they needed additional information to fill out a request or the request was complex; the requests were completed promptly.

When the requester disputes the accuracy or completeness of the data provided, General Counsel responds to clarify the concern and works with the requester and department staff who provided the data to resolve the matter promptly. These disputes are often the result of a lack of communication about the data being sought.

The effect of these procedures is that staff manage most corrections to performance information in a timely manner, maintaining compliance with policy and minimizing the impact of erroneous data. This process ensures that they address disputes quickly, with corrective actions taken as needed, thereby supporting the integrity of performance information across the District.

5.5.2 School Facilities

OBSERVATION: The Ressel team did not identify any instances of erroneous and/or incomplete program information that required the Facilities Department to correct.

5.5.3 School Technology

OBSERVATION: While there were no instances of erroneous or incomplete program information found, neither the Government and Community Relations nor ETD has a role in the maintenance of the overall Website; the Website does not include a mechanism for identifying or correcting erroneous or outdated information posted by other departments.

As discussed above, Government and Community Relations are responsible for the front page of the Website and their own departmental pages. ETD provides technical assistance to departments when a new member of staff is hired, or staff needs technical help to maintain their page.

Each department or program maintains their own Webpages, and there is evidence that they are making corrections when errors are identified. A review of several departmental sites revealed outdated information from SY 2022-23 or SY 2023-2024. School districts have a process for updating key pieces of information prior to the beginning of the new school year.

There are no published content guidelines for departments, no centralized coordination of the organization of the Website, as evidenced by the difficulty the review team had in attempting to find specific information, and there is no Web Master who monitors content, ensuring that information remains current and actively assessing the if simple corrections can be made or whether the redaction of information or public notice is necessary and appropriate. In the absence of standard processes and central oversight, formal and informal responses may not be within legal requirements.

RECOMMENDATION 5-11: Consider developing a Web Master position to oversee the maintenance of the Website and establish and monitor policies and procedures for the posting and correction or updating of information posted on the Website.

5.5.4 School Security

OBSERVATION: The Ressel team did not identify any instances where inaccurate or incomplete information was provided by departments within the Safe Schools Program that necessitated the need for timely action to remove, replace, or update information.

***CHAPTER 6:
PROGRAM COMPLIANCE***

6.0 PROGRAM COMPLIANCE

Chapter 6 presents findings related to program compliance. As part of the performance audit, Ressel & Associates (the Ressel team) assessed the adequacy of processes and internal controls used to ensure compliance with and remediate instances of non-compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures applicable to the program areas under review. The Ressel team further assessed the District's compliance with Title XIV, 212.055, *Florida Statutes (F.S.)*, including discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

The specific audit evaluation tasks are provided below.

- 6.1 **Compliance Policies and Processes** - Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;
- 6.2 **Compliance Controls** - Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;
- 6.3 **Addressing Non-Compliance** - Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means;
- 6.4 **Surtax Compliance** - Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations; and
- 6.5 **Charter School Funds** - Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used.

NOTE: Audit Evaluation Tasks 1-3 will be addressed districtwide and in each of the program areas under review, whereas 6.4 and 6.5 are addressed as separate subchapters.

Finding on program compliance: Meets

The Ressel team found that BCSD has established a variety of mechanisms to assess districtwide and program-level compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. These districtwide and program-level internal control mechanisms—including policies, procedures, checklists, and systematic review processes—ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

Program administrators have taken reasonable and timely action to address any areas of non-compliance formally identified by external and internal auditors and the Auditor General. However, BCSD has not timely addressed issues related to District and School Security or budgetary overspending contained in management letters. Additional monitoring of these areas of concern is needed.

BCSD has taken reasonable and timely actions to ensure that planned uses of the surtax comply with applicable state laws, rules, and regulations and has established mechanisms such as the Independent Citizen’s Oversight Committee, to provide the community with assurances that the funds will be used as stated in the referendum.

As a result of past experience with a surtax and the distribution of funds to charter schools, the District has established processes to distribute funds to District charter schools and mechanisms for charter schools to report on how the funds are used

Findings by Research Subtask:

- Subtask 6.1 - *Compliance Processes – Meets*
- Subtask 6.2 - *Compliance Controls – Meets*
- Subtask 6.3 - *Addressing Non-Compliance – Partially Meets*
- Subtask 6.4 - *Surtax Compliance – Meets*
- Subtask 6.5 - *Charter School Funds – Meets*

6.1 COMPLIANCE PROCESSES

Subtask 6-1: Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program’s operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies – Overall conclusion: (Meets)

6.1.1 District Support for Areas Under Review

OBSERVATION: The data and the functionality of the legacy system provide the backbone for compliance with laws, rules, and regulations relating to personnel management, payroll, purchasing, accounts payable and more; due to the fragile nature of the system, multiple redundancies are in place to ensure the system continues to operate through October 2027.

The District’s legacy Enterprise Resources Planning (ERP) system, formerly called TERMS, is now Cross Point. BCSD has upgraded the system overtime, but it is often called the AS400 or TERMS system by staff. This ERP system is the backbone for all finance and human resources functions. The plan is to transition to the FOCUS ERP system by October 2027.

At this point, the ETD staff are beginning the data conversion and gap analysis of the business processes using some of the same protocols that the District used when they transitioned to the FOCUS Student Information System.

Due to deficiencies in the current system, staff in several of the financial and human resources functions maintain many spreadsheets and side programs to ensure compliance with laws, rules, and policies. For example, Procurement maintains spreadsheets and manual files on the contracts as the contracts are not linked to the requisitions/purchase orders in the system. Consequently, to prevent overspending, staff must track the payments for each contract to ensure that the contract is not overspent.

ETD's challenge at this point is to ensure that the District is not rebuilding the processes currently in use in the old system rather than maximizing the capabilities of FOCUS. This will change processes for most of the business areas but should automate these potentially error-prone manual processes, providing greater assurance of compliance throughout.

In the interim, the District has recognized the potential for system failure before conversion to FOCUS, understanding that there is potential for critical data loss, inability to run payroll or pay vendors, and the like, are potential risks for the District.

To mitigate the risks associated with total system failure, BCSD has taken the following steps:

- BCSD entered into a reciprocal agreement (MOU) with Osceola County Public Schools, a school that is also using this legacy system, which will allow BCSD or Osceola CPS to continue to operate using the other system, should either fail.
- BCSD has implemented intentional data redundancies, including storage of critical data in the Cloud and physically, to improve data quality, security, and availability:
- BCSD has developed and is maintaining a multi-level disaster recovery plan which includes recovery of business functionality in the event of a disaster or major malfunction.

Each of these safeguards is considered best practice in the industry and are a key component of the District's efforts to maintain business functionality and the associated tools for maintaining compliance with laws, rules, and regulations relating to the business and human resource functions of the District.

6.1.2 School Facilities

OBSERVATION: The Environmental Health and Safety Division ensures compliance with the law in its oversight of multiple programs.

The division has a dual responsibility to identify safety and environmental concerns and coordinate or directly perform corrective actions. If the law requires, licensed or certified staff conduct inspections in various oversight areas. They conduct announced or unannounced inspections on campuses and in District buildings.

Exhibit 6-1 cites the division's compliance areas.

**Exhibit 6-1
Environmental Health and Safety Division
Compliance Oversight Areas
2026**

Compliance Oversight Areas
Automated external defibrillator (AED)
Asbestos management
Bloodborne pathogen and hazardous communication
Drinking water safety
Electrical safety
Fire safety
Casualty safety
Sanitation inspections
Fluorescent light bulbs
Hazardous materials management
Indoor environmental quality
Indoor air quality
Industrial hygiene
Lead-based paint
Lightning safety
Petroleum storage tanks and contamination assessment
Playground safety
Radon detection and management

Source: BCSD, 2026.

The division has a defined process to assess compliance. For each compliance area, the division has posted on its Website the assembled forms and procedures. For example, they have provided photos and videos, as well as the local, state, or federal policy regarding compliance.

Exhibit 6-2 includes a sample of compliance-related documents.

**Exhibit 6-2
Environmental Health and Safety Division
Sample of Compliance-Related Documents
2026**

Compliance Area	Compliance-Related Documents
Automated external defibrillator (AED)	AED Weekly Verification Log
Asbestos management	Asbestos Removal Specifications Florida Department of Environmental Protection Air Quality (including asbestos) Website
Drinking water safety	Emergency Operating Procedures for Water Contamination
Fire safety	Annual Fire Safety, Casualty and Sanitation Inspection Process
Hazardous materials management	Regulated hazardous waste profile and removal request

Source: BCSD Website, 2026.

Providing this information to both internal and external stakeholders ensures transparency with the compliance process.

6.1.3 School Technology

OBSERVATION: Technology’s primary compliance-related concerns include the protection of Student Information and protecting students from unsafe or inappropriate online content; robust policies and procedures, cybersecurity systems, and content management programming are in place to ensure compliance.

BCSD implemented the FOCUS Student Information System that provides a parent portal that allows parents to access student grades, homework assignments, messages from teachers and school staff, and other information.

Parents or guardians must register to access the portal and specifically for their child’s information. As shown in **Exhibit 6-3**, to obtain access, the parents and students must sign a user agreement to gain access to this system or other systems used by the District.

Exhibit 6-3 Parent Portal Sign On

Username

Password

Parents: [Forgot Password?](#)

[Log In](#)

For Parents:

- [Click here to register for a new account.](#)
- [Click here to add another student to your existing account.](#)
- [Click here if you forgot your login.](#)

Haga clic aquí para crear/actualizar su cuenta de portal de padres de Focus en español

Klike isit la pou kreye/aktyalize kont Pòtay Focus pou Paran yo nan lang kreyòl ayisyen

Clique aqui para criar/atualizar sua conta em português brasileiro no Focus Parent Portal

Source: <https://brevardk12.focusschoolsoftware.com/focus/?skipSAML=true>

Parents, students, and staff must sign an Acceptable Use agreement (Forms 7540.03 F1 and 7540,04 F1). These forms are linked to Board Policy which contains the following:

- Board Policy 7543 Utilization of the District's Website and Remote Access to the District's Network (Also available on the District Website as BCSD Terms and Conditions of Use for Website and Privacy Policy <https://www.brevardschools.org/page/bps-terms-and-conditions-of-use-for-website-and-privacy-policy>)
- Board Policy 7540.04 Staff/Adult Network and Internet Acceptable Use and Safety (Updated October 2014)
- Board Policy 7540.03 Student Internet Safety and Acceptable Use (Updated March 2024)

Enforcement of these policies is in many cases monitored and regulated through the District's extensive Security Systems – details are not provided here due to confidentiality concerns. Content filters are used to prevent students and staff (and guests) from accessing inappropriate sites or content. For example, while on site, the Ressel team experienced instances where content was blocked for certain internet searches and for specific email content.

Security systems are in place to protect student data. BCSD's firewall provider offers services that prevent, detect, and alert intrusion attempts. It's a multi-layered set of services on those applications.

Systems are monitored via machine learning and AI, and, as part of a larger service contract, a disaster assistance response team performs a compromise assessment to ensure configurations are correct and secure.

In all, BCSD has policies, procedures, and systems in place to monitor and ensure its compliance with applicable federal, state, and local laws, rules, regulations, and local policies

6.1.4 School Security

OBSERVATION: The District Chief Operations Officer and Director of District and School Security are developing a master accountability system to monitor the Safe School laws to ensure compliance with applicable federal, state, and local laws, regulations, and policies.

The Chief Operations Officer and the Director of District and School Security meet regularly to review program documentation to ensure compliance with safety and security program requirements. Operations staff maintain extensive listings of safety and security laws, rules, policies, and regulations with checklists to document compliance.

At the time of the Ressel team visit, operations staff were developing a comprehensive master accountability system to help ensure consistent coverage of the school safety and security requirements. The BCSD system under development is similar in scope to **Exhibit 6-4** which provides an excerpt from an integrated spreadsheet used successfully by another Florida School District Safety program. The exhibit shows the required actions, links to the supporting statutes, rules, regulations, policies, and the staff responsible for each action and links to evidence of compliance. For example, s. (9)(a) and (b), *F.S.*, show the required action of updating FortifyFL, including the rule as SBE Rule 6A-1.0018, the policy, and staff identified as responsible, the District Safe School Specialist.

**Exhibit 6-4
Safety and Security Requirements
Master Accountability Excerpt
FY 2026**

Required Action	Statute or Rule Link	Board Policy	Staff Responsible	Evidence Link
(9) (a) & (b) Maintain and update FortifyFL with school listing and contact info for school admin and Safety Specialist	SBE Rule 6A-1.0018	Policy 5517	School Safety Specialist	https://drive.google.com/
(10)(a) School districts must have policies and procedures for threat management and threat management teams in compliance with Rule 6A-1.0019, Threat Management	SBE Rule 6A-1.0018	Policy 5500	Director of District and School Security	Trained school-based threat management teams pivot table; Teams
(10) Establish, train, and monitor school-based Threat Assessment Teams	SBE Rule 6A-1.0018	Policy 5500	Director of District and School Security	SY 2025-26 Threat Management Training Dates

Source: Ressel & Associates created, 2026.

Links to supporting documentation provide guidance to document compliance and accountability and allow staff to maximize effectiveness.

6.2 COMPLIANCE CONTROLS

Subtask 6-2: Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures – Overall conclusion: (Meets)

6.2.1 District Support for Areas Under Review

OBSERVATION: District School Board Policies provide a comprehensive internal control mechanism for ensuring the District’s overall compliance with applicable federal, state, and local laws, rules, and regulations.

The District Superintendent is responsible for maintenance of School Board Policies and is assisted by General Counsel and an external vendor.

School Board Policies serve as a comprehensive internal control mechanism to help ensure the District’s compliance with applicable federal, state, and local laws, rules, and regulations.

Program administrators oversee the update and maintenance of policies within their respective program areas. To facilitate compliance with legislative changes, the external vendor provides a policy template, but administrators retain discretion to delay or forego updates based on program-

specific needs. This structure stems from the need for specialized oversight and flexibility in responding to ongoing regulatory changes.

General Counsel reviews all proposed policy updates before recommending them to the Superintendent for the Board approval process. This layered review system helps ensure that policies remain current and effective as internal controls.

At present, General Counsel is conducting a comprehensive review of all School Board Policies, further strengthening the District's internal control framework and its commitment to regulatory compliance.

OBSERVATION: The legacy ERP system, which is being transitioned to FOCUS by October 2027, has strong internal controls over certain aspects of compliance. However, the spreadsheets and supplemental systems being used to support the system are often manual and are by nature more prone to error.

ETD is currently conducting gap analysis and future state planning for the FOCUS conversion. While there is considerable support for the conversion throughout the District, there is also some desire to maintain processes like the current manual processes.

Numerous challenges with the legacy system can be found in **Section 5.1.1** of this report, including examples of overbudget expenditures due to reliance on manual procedures, and the need to maintain manual spreadsheets to track spending by contract.

One of the major challenges identified by industry experts is change management. Staff are often reluctant to give up manual processes due to a general mistrust of the new system, or the common refrain, "that is not the way we have always done it." Ideally, the new system can streamline current processes, increase internal controls, and mitigate some or all the inherent issues. Creating a duplicate of the system that is in place today will not provide the organization with the benefits envisioned for the conversion.

RECOMMENDATION 6-1: Continue to actively engage users and departments in identifying manual and error-prone processes and collaboratively work to develop a plan for the desired state within the new system.

6.2.2 School Facilities

OBSERVATION: The Environmental Health and Safety Division's internal controls include a process to post a maintenance request in the MPulse Computerized Maintenance Management System (CMMS) for the scheduled inspections to ensure compliance with the law in its oversight of multiple programs.

The Division uses MPulse to log service requests that the Division will need to conduct in various areas that they inspect. This is an internal control process to ensure that staff inspect all campuses and buildings. Having access to historical data for the previous inspection is another internal control mechanism for oversight.

Scheduling inspections is an internal control tool to ensure that the staff does not overlook any campuses or other buildings for their ongoing preventive maintenance initiative.

Additional information about the features and benefits of the MPulse Computerized Maintenance Management System (CMMS) can be found in **Section 4.3.2** of this report.

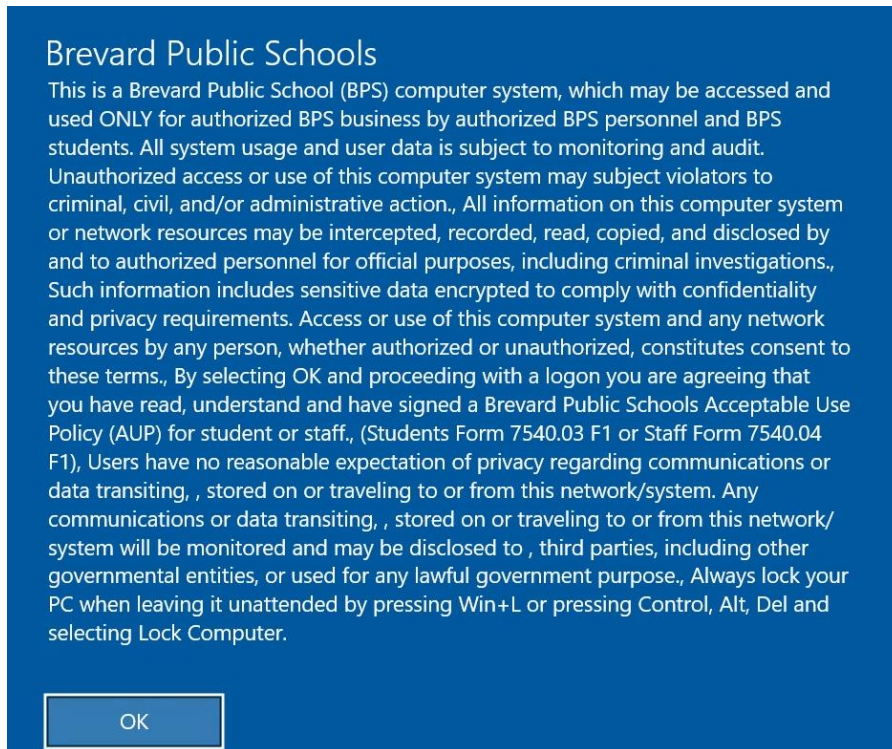
6.2.3 School Technology

OBSERVATION: User agreements are signed at registration, or at time of hire by staff and students but are also acknowledged every time the user signs into the device.

As discussed under **Section 6.1.3**, acceptable use agreements are required at the time of student registration, when a parent is signing on to the parent portal, and by staff at the time of hire.

In addition, the use agreement statement also appears each time a staff or student signs on to their computer (**Exhibit 6-5**); students and staff must agree to the statement before they can complete the sign-on process.

Exhibit 6-5 Use Agreement at Sign On



Source: Educational Technology, March 2026.

The District provided the Ressel team with an example of a staff member who filed suit claiming not to have known the computer use rules; a display screen showing the staff had to acknowledge the terms and conditions each time the staff signed on stopped the suit from proceeding.

6.2.4 School Security

OBSERVATION: The District and School Security Program has internal controls to ensure compliance with requirements of the Florida Department of Education (FLDOE) Safe Schools Assessment Tool (FSSAT).

The Director of District and School Security has established internal deadlines to comply with the Florida Department of Education (FLDOE) Office of Safe Schools requirements to establish and maintain Safe Schools.

s. 1006.07, 1006.1493, and s.1011.62, *F.S.*, establish several requirements to ensure safe schools:

- Before April 15 districts review and update school information in FSSAT and Assessment teams.
- The OSS makes the FSSAT templates available to schools and districts by May 1.
- Districts must ensure they submit school security risk assessments to FSSAT by October 1.
- Each district must report to the Department by October 15 that all public schools have completed their school security risk assessment.
- Each school safety specialist must report school security risk assessment findings and School Board action to the Office of Safe Schools within 30 days after the District School Board meets publicly on the findings, but no later than November 1.
- The school security risk assessment and School Board actions must be reported to the Office of Safe Schools via the District best practices assessment in the FSSAT.
- By December 1, the Department reports to the Governor, the President of the Senate, and the Speaker of the House of Representatives on the status of FSSAT implementation across school districts.

With the system in place, the inspection team conducts audits at each school to assess compliance with safety requirements. When inspections reveal findings, the response depends on the severity. If imminent danger is identified, District facilities staff take corrective actions immediately. Discrepancies of a more routine nature are processed through the established system. Work orders are generated for necessary structural changes, and if capital project funds are required, the District prioritizes those projects alongside other capital outlay needs.

The Director of District and School Security reports these findings to the School Board during closed sessions and submits the required reports to the Office of Safe Schools.

This process ensures that all findings from school inspections are managed in accordance with statutory requirements and protocols. Immediate threats are addressed promptly to mitigate risk, and structural deficiencies are incorporated into the District's capital planning. Regular reporting to the School Board and the Office of Safe Schools provides oversight and accountability, reinforcing the District's commitment to maintaining a safe educational environment.

6.3 ADDRESSING NON-COMPLIANCE

Subtask 6-3: Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means – Overall conclusion: (Partially Meets)

6.3.1 District Support for Areas Under Review

OBSERVATION: Although the District has established guidance for administrators to take reasonable and timely actions to address noncompliance with applicable federal, state, local laws, rules, local policies and procedures, actions to remedy repeat audit findings are not always taken promptly.

District policies, procedures, and audit committee oversight are designed to support compliance with all relevant laws and regulations. Despite these controls, recent District audits have identified repeat findings in management letters, particularly regarding budgetary overspending that has persisted across multiple years. See **Section 1.3.1** of this report for more details. This indicates that BCSD has not monitored the previously identified issues to ensure that the corrective action has been effectively implemented

According to the Auditor General best practices, it is essential to implement corrective actions for audit findings, establish a clear corrective action plan, or provide a statement of responsibility from a senior official to ensure accountability and resolution.

Repeat audit findings in management letters highlight areas where the District's response to identified issues has been insufficient or delayed. To strengthen internal controls and demonstrate a commitment to continuous improvement, it is important for the District to prioritize addressing these findings, ensure that corrective actions are implemented and monitored, and incorporate recommendations from management letters into the audit review process. This approach will help prevent recurrence and support compliance with statutory and regulatory requirements.

RECOMMENDATION 6-2: Include the findings and recommendations from management letters in the audit review process, and monitor to ensure that BCSD takes sustainable corrective action to address the findings.

6.3.2 School Facilities

OBSERVATION: The Ressel team did not identify any instances of noncompliance in Facilities management and oversight where program administrators would have needed to take reasonable and timely action to address the noncompliance.

6.3.3 School Technology

OBSERVATION: The Ressel team did not identify any instances of noncompliance in audits or attestations that required a response from the Educational Technology Department (ETD).

6.3.4 School Security

OBSERVATION: The District acknowledges the need to continuously improve procedures to ensure and demonstrate compliance with State school safety laws and has strengthened its processes and policies to enhance accountability, documentation, and statutory compliance, and is taking reasonable actions to address any noncompliance.

The District has received repeat audit comments regarding noncompliance with the Safe Schools requirements; however, interviews with District and School Security staff indicate the District's "commitment to its training verification, documentation, and reporting processes" and is taking steps to address findings of noncompliance with State laws and regulations. Recent actions include:

- *District Policy 8407-Safe School Officers*, has been revised and strengthened to explicitly incorporate statutory language and requirements governing the training, assignment, and reporting of Safe-School Officers; This policy establishes clear procedures for verifying required training, including State-approved mental health crisis intervention training, and defines responsibilities for documentation and notification to the Florida Department of Education (FDOE) Office of Safe Schools and was approved March 10, 2026.
- All School Resource Officers (SROs) are required to complete the State-approved mental health crisis intervention training before assignment to a school when feasible; Due to the limited local availability of this specialized training, which is offered only once annually during the summer and ongoing personnel turnover resulting from retirements or resignations, it is not always possible to complete the training before initial placement; In such circumstances, the District prioritizes maintaining uninterrupted Safe-School Officer coverage at each school to meet safety and statutory requirements; Newly assigned SROs are scheduled to attend the next available State-approved training session as soon as it becomes available; Training certificates are maintained by the employing law enforcement agency, with copies retained by the District and the District and School Security Office for verification and audit purposes.
- Reporting of Safe School Officer dismissal procedures has been clarified, and the District has confirmed that staff responsible for reporting have been trained to ensure timely and accurate notification to the FDOE Office of Safe Schools in accordance with statutory requirements; The Board approved the Policy revision on March 10, 2026.

Adopting policies and procedure is the first step, however, if the Department does not closely monitor the adherence to those policies, repeat findings can occur. Since this is a contracted function, leadership oversight and periodic evaluation of the contract should include follow up on deficiencies, particularly repeat findings. Addressing noncompliance with program performance in a timely manner is an integral component of a sound accountability system.

RECOMMENDATION 6-3: Establish strong monitoring processes for the corrective actions in progress and include deficiencies in the contract evaluation process, particularly when there are repeat findings.

6.4 SURTAX COMPLIANCE

Subtask 6-4: Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations – Overall conclusion: (Meets)

OBSERVATION: The ICOC formed in 2014 as part of the first surtax referendum, is functioning effectively and the committee has closed out the 2014 surtax to focus full attention on the remaining 2020 projects and planned uses of the 2026 referendum.

The purpose of the Independent Citizen Oversight Committee (ICOC) is to review for appropriateness and report on projects and expenditures associated with the November 4, 2014, passage of a one-half cent surtax on sales. It shall be the responsibility of the ICOC to provide the School Board and the community with information related to the utilization of capital revenue generated by the one-half cent surtax on sales. Specifically, the ICOC is charged with reporting the alignment of surtax-funded projects with those identified in the School District Capital Project Plan as well as the timeliness of expenditures based on the schedule of available funds.

Meetings are held on the second Wednesday of each month. The Board appoints the members of the ICOC, but members are not School Board members. The members represent community diversity and a wide variety of skill sets. The Deputy Superintendent is the staff liaison to the Committee.

Over the years, members have taken their role very seriously. Project plans, contracts, and change orders, as well as other project documentation, are brought to the ICOC for review throughout the projects. Although the Committee is advisory in nature, ICOC members will often vote to accept or modify plans and change orders, and the like. While not binding, when the Committee votes on various issues, the administration and Board have accepted and implemented their recommendations.

OBSERVATION: The planned uses of funds for the current surtax were developed in compliance with state laws, rules, and regulations.

Understanding the BCSD has had a Surtax in place for several years, District staff and the General Counsel are aware of the legal uses of Surtax proceeds. Board Policy 6180.01 - Allocation and Use of Sales Surtax, which was last revised in 2023, contains information on how the Surtax funds will be used and allocated.

In preparation for this new referendum, the District developed detailed plans for the use of funds that the General Counsel and the current ICOC Committee reviewed for compliance. A presentation at the October 22, 2025, ICOC meeting outlines the statutes, including s. 1011.71, *F.S.*, relating to Capital Funding Eligibility versus s. 212.055(6), *F.S.*, relating to the Discretionary Sales Surtax. The presentation highlighted the statutes to indicate the District's Planned Use of Funds.

BCSD then published the final plans for review by the community.

In addition, to provide the community with confidence that the funds would be used appropriately and in compliance with statute, the ICOC provided evidence to the community on the use of past funds from the 2014 and 2020 Surtaxes.

6.5 CHARTER SCHOOL FUNDS

**Subtask 6-5 Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used–
Overall conclusion: (Meets)**

OBSERVATION: The District has 14 charter schools and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting, and reporting of the use of those funds.

The District currently has 14 charter schools that receive proceeds from the earlier surtax and will be recipients of future surtax dollars should the referendum pass. These charter schools include:

- 6501 - Palm Bay Academy
- 6507 - Odyssey
- 6508 - Sculptor
- 6509 - Royal Palm
- 6511 - Educational Horizon Melbourne
- 6515 - Imagine Schools W. Melbourne
- 6521 - Riverside High
- 6523 - Emma Jewel
- 6540 - Viera Charter
- 6541 - Odyssey Prep
- 6543 - Pineapple Cove
- 6554 - Pineapple Cove W. Melbourne
- 6558 - Pinecrest Academy
- 6529 - Pineapple Cove Lockmar

BCSD has a process that has been used for several years to distribute Surtax proceeds. The District bases the initial charter school allocations on their final prior-year enrollment as a proportion of total school District capital outlay full-time equivalent enrollment, as adopted by the education estimating conference (Charter School full-time equivalent (FTE) students + District Capital Outlay FTE (COFTE) multiplied by the estimated sales tax collections.

BCSD revises the allocations three times during the year, based on the actual enrollment data provided in the October (January), February (April) FTE Surveys, and Final FTE Survey (August or September), and actual sales tax collections. Based on the allocation adjustments, each charter

school will receive its proportionate share of surtax revenues based on actual enrollment each fiscal year.

Exhibit 6-6 shows the proportionate share calculations for the surtax, based on Unweighted and Weighted student FTEs as of October 2025.

Exhibit 6-6
Calculating Proportionate Share of Surtax Proceeds
As Shared with Charter Schools
October 2025

Charter School Surtax Calculation	
For 2025-26 School year - as of October 2025 count	
60,006.79	85.863% District COFTE as of July 18, 2024 report for 2023-24 Actual
9,880.00	14.137% Charter School FTE as of 10/27/2025 count for 2025-26 School year
<u>69,886.79</u>	<u>100.000%</u>
346	0.495% 6501- Palm Bay Academy
1,929	2.761% 6507 - Odyssey Charter School
555	0.794% 6508 - Sculptor Charter School
344	0.492% 6509 - Royal Palm Charter School
138	0.197% 6511 - Education Horizons Charter School
720	1.030% 6515 - Imagine Schools at West Melbourne
254	0.363% 6521 - Riverside Charter High School
330	0.472% 6523 - Emma Jewel Charter Academy
742	1.062% 6529 - Pineapple Cove, Lockmar
1,509	2.160% 6540 - Viera Charter School
459	0.657% 6541 - Odyssey Prep Charter Academy
1,062	1.520% 6543 - Pineapple Cove, Palm Bay
920	1.316% 6554 - Pineapple Cove, West Melbourne
572	0.818% 6558 - Pinecrest Academy Space Coast
<u>9,880</u>	<u>14.137%</u>

Source: BCSD Finance Department, February 2026.

Based on estimated revenues from the half-cent sales tax of approximately \$75 million annually, the District estimates that the charter schools will receive \$11 million annually.

Charter schools are required to provide the District quarterly reports if the charter school is high-performing; if they are not high-performing, the charter school is required to submit monthly reports.

To facilitate this process, BCSD uses a system called CharterTools which allows the charters to submit their required reports online. The system is designed to assist the schools to effectively remain in compliance with all required benchmarks and quickly react and remedy any operational deficiencies. When deficiencies or concerns are identified, the District systematically notifies the charter of the deficiencies and collaborates with them to remedy the issue in the following order:

1. Notice of Concern – goes to principal
2. Notice of Deficiency – goes to the charter’s school board

3. Notice of Default - BCSD staff said they have never had an issue go this far, but at this point, the FLDOE will intervene.
4. Notice of Satisfaction. sent to principal when the deficiency is remedied
5. All notices are reported to the FLDOE.

Florida law requires each charter school to have an annual audit which they are required to share with the District. Annual audits from charters are scrutinized, and staff provide feedback to the charter school. Again, the staff indicated that there have been no instances where feedback from the District has not been addressed on time.

The District plans to use the same systems and methodology currently in place to distribute surtax proceeds to the charter schools monthly should the voters pass the referendum.

OBSERVATION: The Board's Independent Citizen Oversight Committee not only reviews the way the District is using its surtax dollars, but also receives and reviews the charter school reports on their spending to ensure compliance.

Many of the reports submitted by the charter schools are brought to the ICOC for review and comment. In particular, the ICOC reviews the reports showing how the charter schools are using the proceeds from the Surtax.

If the ICOC has questions or concerns, staff request clarification from the charter schools and bring that information back to the ICOC. Staff indicated that the charter schools have complied with the required uses of the funds, and often the ICOC questions are clarification questions to ensure they understand the information they are provided. In some instances, staff said the ICOC will make suggestions or comments for the charter schools for future uses or ways to potentially save or redirect money to improve efficiency.

***ADDENDUM:
BCSD'S RESPONSE TO
PERFORMANCE AUDIT***

School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601

Mark J. Rendell, Ed.D., Superintendent



April 30, 2026

Ms. Betty Ressel
Managing Partner
Ressel & Associates, LLC

Dear Ms. Ressel:

Thank you and your team for providing an exceptionally thorough Performance Audit in accordance with s. 212.055 (11) Florida Statutes relating to the *renewal* of the ½ cent School Capital Outlay Sales Surtax that will be considered by the voters in November 2026.

In summary, the report validated the District's commitment to integrity of the sales surtax program. The program has been in place for almost 12 years and has delivered promised results in security, technology and facility renewal in our schools. The program has had extensive citizen oversight and 19 clean program audits that verify expenditure and revenue reporting as well as procurement compliance.

We appreciate the extensive review of the systems and structures that support the sales surtax program and recognize there is always room for process improvements. As noted in your report, the District is in the process of retiring a legacy Enterprise Resource Planning (ERP) system and implementing a new integrated software platform that will dramatically improve the quality and timeliness of financial and related data. The District team is currently documenting and updating procedures in Finance, Procurement and Human Resources that will be foundational to the new ERP.

The Performance Audit process was a welcome experience as it provided an independent view of our operational practices and introduced thoughtful recommendations for improvement, some of which have already been implemented. Overall, we sincerely appreciate the collaborative work with your team that will ultimately strengthen our work.

Sincerely,

A handwritten signature in blue ink, which appears to read "Mark J. Rendell".

Mark J. Rendell
Superintendent

