Gulf County School District
Performance Audit

Prepared for:

The Florida Legislature's
Office of Program Policy Analysis and Government Accountability (OPPAGA)

August 11, 2026

MAULDIN & JENKINS
CPAs & ADVISORS

Overview of Performance Audit Findings

Gulf County School District
August 11, 2026

Overall, the District Partially Met Expectations in 5 Areas and Did Not Meet Expectations in 1 Area

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations? Yes	Partially	No	N/A
Economy, efficiency, or effectiveness of the program (6)	Partially Meets	1	4	1	0
Structure of design of the program (2)	Partially Meets	1	1	0	0
Alternative methods of providing program services or products (3)	Partially Meets	1	2	0	0
Goals, objectives, and performance measures (4)	Does Not Meet	0	1	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Meets	0	3	2	0
Compliance with appropriate policies, rules, and laws (5)	Partially Meets	1	3	0	1
All Areas (25)		**4**	**14**	**6**	**1**

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Mauldin & Jenkins conducted a performance audit of the Gulf County School District ("District") programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution No. 2025-05 by the Gulf County School Board on December 9, 2025. These programs are Facilities and Land Acquisition (Infrastructure), School Safety and Security, Technology Acquisition, Transportation, and Debt Servicing. For each program, the performance audit included an examination of the 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 Gulf County School District partially met expectations in 5 areas and did not meet expectations in 1 area. Of the 25 total subtasks, the audit determined that the District partially met 14, did not meet 6, and met 4. One subtask was not applicable.

A summary of audit findings by issue area is presented below.

Findings by Issue Area

Economy, efficiency, or effectiveness of the program

Overall, the Gulf County School District partially met expectations in this area. The District met the subtask in this area related to competitive procurement. The District partially met the subtasks related to management reporting; performance evaluations; the actions taken to address deficiencies identified in management reports, audits, and similar types of reviews; and the cost, timing, and quality of programs. The District did not provide documentation requested by M&J needed to evaluate the timeliness and costs of sample projects and therefore did not meet the subtask related to case studies.

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by in-person conversations and individual determinations rather than through documented data-driven decision-making. Program staff primarily focus on statutorily required annual reports. As a result, the programs do not consistently develop management reports that present program performance and cost in real time. Evaluation of program performance frequently relies on external regulatory bodies to identify deficiencies and provide strategic direction to the programs.

Due in part to resource constraints, resulting in lower funding levels and more limited staffing levels than many of their peer districts, the programs do not operate as effectively as they might with clearer strategic direction (as discussed in Chapter 4) and stronger internal controls. The programs almost exclusively function in a reactive state, with planning limited to high-level categorizations rather than intentional project identification.

In interviews with M&J, program staff stressed the importance they place on identifying the most economic option for systems, equipment, and services. Staff stated that, when possible, the District conducts research into different vendors and different solutions in order to find the most advantageous purchases, oftentimes trying to improve service delivery while lowering costs.

The structure or design of the program to accomplish its goals and objectives

Overall, the Gulf County School District partially met expectations in this area. The District met the subtask in this area related to organizational structure and partially met the subtask related to staffing levels.

Due to the District's relatively small size, the organizational structures of the programs under evaluation in this audit are streamlined, with clear chains of command and no excessive layers of administration. With few exceptions, most program staff report up through their respective organizational chart to the Assistant Superintendent for Business, who communicates program progress and needs to the Superintendent. Each program's staffing levels are limited, which some programs have adapted to better than others. Whereas some programs rely on external contractors and third-party service providers to augment program staffing, other programs have decided to keep as many services as possible in-house in order to manage program performance and costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between a District-employed Director of School Safety and a team of School Resource Officers employed by the Gulf County Sheriff's Office. Due to the staffing structure, most program staff primarily report to an outside party – the Sheriff – rather than the Superintendent, an Assistant Superintendent, the Director of School Safety, or their assigned school's principal.

Alternative methods of providing services or products

Overall, the Gulf County School District partially met expectations in this area. The District met the subtask in this area related to opportunities for alternative service delivery, and partially met the subtasks related to evaluation of alternative service delivery and assessment of contracted and outsourced services.

In interviews with M&J, District staff asserted that the programs evaluated for this audit conduct periodic assessment of alternative service delivery models and of the District's outsourced services. However, these assessments are predominantly verbal “round table” discussions without documentation developed to provide justification or methodology for determinations. Assessments did not always appear to be based on common analyses, such as cost-benefit analyses or feasibility studies.

M&J identified two potential opportunities for alternative service delivery, which could help the District better track program performance and limit excessive program costs. Conversely, several programs have implemented, or are in the process of implementing, leading practices for their subject matter area.

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

Overall, the Gulf County School District did not meet expectations in this area. The District partially met the subtask related to internal controls. The District did not meet the subtasks related to goals and objectives, alignment of goals and standards to the strategic plan, and performance measures and standards.

The District’s mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions are limited, especially in written form. The District has not developed program-level goals, objectives, and performance measures and standards for the programs evaluated in this audit. Therefore, the District does not have the means to track these programs’ progress in meeting the District’s overall mission.

The District approved a five-year strategic plan before the start of FY 2026, meaning the District operated under this strategic plan during M&J’s fieldwork. The goals and objectives within the plan were limited to instruction and did not address any of the five programs evaluated.

If the District develops program-level goals and objectives, only its School Safety and Security program has adequate internal controls in place, thanks to its State reporting requirements, to help provide reasonable assurance that progress will be made toward achieving the goals and objectives. The other programs would need to strengthen policies, procedures, and performance tracking tools and methodologies.

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

Overall, the Gulf County School District partially met expectations in this area. The District partially met the subtasks in this area for information systems, accuracy and completeness of information, and correcting information identified as erroneous or incomplete. The District did not meet this subtask related to public access to information and processes for the correction of public documents.

As identified in previous Tasks, the District does not have the strongest controls and systems in place to ensure the public has access to real-time program performance and cost information. The District needs to improve its documentation processes, as well as implement stronger controls, policies, and processes to ensure public information is accurate and complete and identifying methods to correct erroneous or incomplete information. Additionally, improvements to the organization of and resources available on the website could present opportunities to improve and increase the information available to the public regarding the programs assessed in this audit.

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

Overall, the Gulf County School District partially met expectations in this area. The District met the subtask in this area related to compliance controls and partially met the subtasks in this area related to compliance assessments, addressing noncompliance, and ensuring compliance of the surtax projects. The subtask related to charter schools was not applicable.

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. These external assessments help program staff understand what compliance specialists are reviewing for, which helps program staff proactively identify potential compliance issues. The District's internal controls, tracking systems, and information systems help provide assurance that the District is identifying deficiencies before the deficiencies rise to the level of compliance issues, though internal controls could be strengthened for multiple programs. The District may also need to consider strengthening internal controls over the potential use of surtax funds to ensure that identified uses are compliant with State rules, laws, and regulations.

The District's programs have demonstrated an understanding of the importance of addressing noncompliance in a timely and effective manner, though have not always achieved success in mitigating issues.

Jim Norton
Superintendent of Schools
Gulf County School District
150 Middle School Road
Port St. Joe, Florida 32456

Dear Mr. Norton,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of the Gulf County School District (the "District") pursuant to 212.055, Florida Statutes. The Office of Program Policy Analysis and Government Accountability (OPPAGA) selected M&J to conduct a performance audit of the program areas related to the District's operations associated with the proposed discretionary sales surtax.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of 212.055, Florida Statutes. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held.

OPPAGA is charged with procuring and overseeing the audit. The primary District service areas that are the subject of this performance audit are the District's facilities, school safety and security, technology, transportation, and debt servicing programs.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

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 District or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met.

We conclude that, with the exception of the findings discussed in the report and based upon the work performed, the District has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in 212.055, Florida Statutes.

Mauldin & Jenkins, LLC

Bradenton, Florida
August 11, 2026

Table of Contents

Overview and Background

The Gulf County School District ("District" or "GCSD") serves Gulf County, Florida, and operates four community-based schools: an elementary school and a junior/senior high school in each of the communities of Port St. Joe and Wewahitchka. The District is governed by the Gulf County School Board ("School Board"), which serves as the governing body of the District pursuant to Article IX, Section 4(b) of the Florida Constitution and s. 1001.32(2), *Florida Statutes*. On December 9, 2025, the School Board approved a Resolution ordering a referendum election to determine whether the electors of Gulf County would authorize the Board to levy a one-half cent (0.50%) school capital outlay surtax on sales in Gulf County for a period of 20 years, commencing January 1, 2027, and terminating December 31, 2047. The referendum is scheduled to be held at the general election on November 3, 2026.

If approved by voters, surtax revenues would fund fixed capital expenditures and fixed capital costs associated with the following program areas:

- **Facilities:** Including the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, and any related land acquisition and land improvement costs.
- **School Safety and Security**
- **Technology:** Both hardware and software.
- **Transportation:** School buses and infrastructure.
- **Debt Servicing**

Surtax revenues collected would also be required to be shared with any eligible charter schools within the District based on their proportionate share of total school district enrollment, consistent with Section 1013.62(4), *Florida Statutes*.

Section 212.055(11), *Florida Statutes*, requires that prior to adopting a discretionary sales surtax, an independent certified public accountant licensed pursuant to Ch. 473, *Florida Statutes*, must conduct a performance audit of the program associated with the proposed surtax.

Notice of Availability: 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 District's official website.

The statute further requires that the audit be conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies, and that it include, at a minimum, an examination of:

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.

Pursuant to s. 212.055(11), *Florida Statutes*, the Florida Legislature's Office of Program Policy Analysis and Government Accountability ("OPPAGA") engaged Mauldin & Jenkins, LLC ("M&J") under Contract No. OP2507 to conduct this performance audit of the Gulf County School District programs within the administrative unit(s) that will receive funds through the referendum.

Scope and Approach

In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, M&J conducted a performance audit of the Gulf County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Gulf County School Board Resolution on December 9, 2025. The programs under review were Facilities, School Safety and Security, Technology, Transportation, and Debt Servicing.

The objective of this performance audit is to independently evaluate the District's programs and administrative units that will receive surtax funds across the six issue areas mandated by s. 212.055(11)(c), *Florida Statutes*. For each program, findings were based on the extent to which the programs met expectations established by audit subtasks.

M&J's approach to conducting this performance audit consisted of four phases: (1) Initiation and Planning, during which M&J conducted an entrance conference with District officials, submitted a Work Plan to OPPAGA, and established the audit scope, timeline, and communication protocols; (2) Information Gathering, during which M&J requested and reviewed relevant District documentation, submitted an initial data request, and developed the Report Outline; (3) Fieldwork and Data Analysis, during which M&J conducted interviews with District administrators and management, performed site observations, reviewed financial records and capital plans, and analyzed performance data; and (4) Validation and Reporting, during which M&J shared preliminary findings with OPPAGA through biweekly updates, prepared the Draft Report for OPPAGA and District review, and finalized findings and recommendations.

Audit fieldwork included interviews with program administrators, review of relevant documentation, a site visit to the District's facilities, and other applicable methods as needed to soundly document and clearly and credibly communicate findings and recommendations. M&J reviewed the District's program performance and organizational structures in comparison to six peer school districts: Bay, Calhoun, Franklin, Holmes, Liberty, and Washington county school districts. The districts were selected as each is similar to GCSD in several of the following characteristics: size of student population, number of schools, gross square footage of district-owned property, rural vs. urban split, approximate employee counts, nature of communities (e.g., bedroom communities, visitor communities, industrial hubs, retirement communities, institutional centers, etc.), budget size, and community demographics. Like GCSD, five of the peer districts are members of the Panhandle Area Educational Consortium (Calhoun, Franklin, Holmes, Liberty, and Washington). The selection of peer districts intentionally included districts with charter schools (Bay and Franklin) and without charter schools (Calhoun, Holmes, Liberty, and Washington). While no two school districts have the same set of characteristics, program-level goals, and needs, reviewing GCSD alongside peer districts with shared characteristics provided insight into how program operations either aligned the District with common behavior among regional school systems or set the District apart, as its own unique ecosystem of challenges and successes.

1. Program Economy, Efficiency, and Effectiveness

Program Economy, Efficiency, and Effectiveness
Overall Finding: Partially Meets

The District's management of the five programs' economy, efficiency, and effectiveness is often guided by in-person conversations and individual determinations rather than through documented data-driven decision-making. Program staff primarily focus on statutorily required annual reports. As a result, the programs do not consistently develop management reports that present program performance and cost in real time. Evaluation of program performance frequently relies on external regulatory bodies to identify deficiencies and provide strategic direction to the programs.

Due in part to resource constraints, resulting in lower funding levels and more limited staffing levels than many of their peer districts, the programs do not operate as effectively as they might with clearer strategic direction (as discussed in Chapter 4) and stronger internal controls. The programs almost exclusively function in a reactive state, with planning limited to high-level categorizations rather than intentional project identification.

In interviews with M&J, program staff stressed the importance they place on identifying the most economic option for systems, equipment, and services. Staff stated that, when possible, the District conducts research into different vendors and different solutions in order to find the most advantageous purchases, oftentimes trying to improve service delivery while lowering costs.

Findings by Subtask:

- Subtask 1.1 – Management Reports: Partially Meets
- Subtask 1.2 – Periodic Evaluation of Programs: Partially Meets
- Subtask 1.3 – Resolution of Deficiencies Identified: Partially Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Partially Meets
- Subtask 1.5 – Case Studies: Does Not Meet
- Subtask 1.6 – Written Procurement Policies and Procedures: Meets

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: Partially Meets

Facilities

The District's Facilities program uses annually developed reports to provide management with an overview of the program's performance and cost. Section 1013.35, *Florida Statutes*, requires each school district to develop a Five-Year District Facilities Work Plan ("Work Plan"), which is intended to serve as the "authoritative source for school facilities related information," per the Work Plan introduction. The Work Plan identifies the revenues and expenditures expected for new construction and remodeling projects over a five-year cycle. The Work Plan includes a section to list categorized expected expenditures for maintenance, repair, and renovation funded through the local (up to) 1.50

mill for discretionary capital outlay authorized by s. 1011.71, *Florida Statutes*. The categorized expenditures projected by the District in its FY 2025 Work Plan are listed in **Exhibit 1-1**.[1] The Work Plan also includes a section for the District to identify annual spend schedules for specific projects; the District did not identify any projects in its FY 2025 Work Plan. The FY 2020 through FY 2024 Work Plans indicated a pair of parking lot paving projects at the District's elementary schools were delayed year over year, with each Work Plan showing the project shifted to a future projected budget, until the projects were removed in the FY 2025 Work Plan. The FY 2020 and FY 2021 Work Plans indicated work was performed on the District's junior/senior high schools' tracks both years. The FY 2022 through FY 2024 indicated work was performed on multi-purpose buildings at the junior/senior high schools for multiple years: Port St. Joe Jr./Sr. High School in FY 2022 and FY 2023 and Wewahitchka Jr./Sr. High School from FY 2022 through FY 2024.

Exhibit 1-1: Projected Five-Year Local Expenditure for Maintenance, Repair, and Renovation

Item	2024 – 2025 Actual Budget	2025 – 2026 Projected	2026 – 2027 Projected	2027 – 2028 Projected	2028 – 2029 Projected	Five-Year Total
HVAC[2]	$1,400,000	$1,400,000	$1,400,000	$1,400,000	$1,400,000	$7,000,000
Flooring	$100,000	$100,000	$150,000	$150,000	$150,000	$650,000
Roofing	$150,000	$150,000	$165,744	$200,000	$253,820	$919,564
Fire Alarm	$5,000	$5,000	$6,000	$6,000	$6,000	$28,000
Maintenance/Repair	$350,000	$375,000	$400,000	$455,532	$500,000	$2,080,532
Maintenance, Repair, and Renovation Expenditure Subtotal	**$2,005,000**	**$2,030,000**	**$2,121,744**	**$2,211,532**	**$2,309,820**	**$10,678,096**
School Bus Purchases	$155,000	$252,726	$260,000	$270,000	$280,000	$1,217,726
Other Vehicle Purchases	$50,000	$60,000	$70,000	$80,000	$90,000	$350,000
Capital Outlay Equipment	$450,000	$450,000	$500,000	$550,000	$600,000	$2,550,000
Premiums for Property Casualty Insurance	$305,782	$310,000	$330,000	$350,000	$370,000	$1,665,782
Bus Drivers Salaries	$420,000	$450,000	$480,000	$510,000	$540,000	$2,400,000
Additional Expenditure Subtotal	**$1,380,782**	**$1,522,726**	**$1,640,000**	**$1,760,000**	**$1,880,000**	**$8,183,508**
Local Expenditure Total	**$3,385,782**	**$3,552,726**	**$3,761,744**	**$3,971,532**	**$4,189,820**	**$18,861,604**

Source: Gulf County School District 2024 – 2025 Work Plan

[1] **Exhibit 1-1** includes additional expenditure categories permitted by Florida Statutes that are not directly related to the completion of maintenance, repair, and renovation projects.
[2] Heating, Ventilation, and Air Conditioning

The program also completes an annual Florida Inventory of School Houses (“FISH”) level of service report. The FISH report identifies the capacity, utilization, primary use, and total capital outlay full-time equivalent students per facility, as shown in **Exhibit 1-2**.

Exhibit 1-2: GCSD FY 2026 FISH Level of Service Report

FLORIDA INVENTORY OF SCHOOL HOUSES (FISH)

LEVEL OF SERVICE REPORT

ORGANIZATION: 23-GULF COUNTY SCHOOL DISTRICT
FACILITY : ALL
FACILITY USE: ALL

FACILITY NAME	SCHOOL CAPACITY	PERMANENT CAPACITY	DINING CAPACITY	YEAR ROUND CAPACITY	UTILIZATION FACTOR	PERCENTAGE UTILIZATION	PRIMARY USE	TOTAL COFTE	AVAILABLE CAPACITY (SURPLUS)
DISTRICT ADMINISTRATIVE OFFICES	0	0	0	0	0.00	0	COUNTY ADMINISTRATION	.2	-0.20
GULF ADULT SCHOOL	108	108	0	0	1.50	3	ADULT EDUCATION	2.81	105.19
PORT SAINT JOE ELEMENTARY	741	741	900	889	1.00	54	ELEMENTARY	400.06	340.94
PORT SAINT JOE JUNIOR SENIOR HIGH	997	997	2,000	1,196	0.90	54	COMBINATION	543.35	453.65
WEWAHITCHKA JUNIOR SENIOR HIGH	702	702	1,220	842	0.90	59	COMBINATION	414.97	287.03
WEWAHITCHKA ELEMENTARY	544	519	610	653	1.00	79	ELEMENTARY	429.91	114.09
								Final Total	**1,300.70**

Source: Gulf County School District Florida Inventory of School Houses (FISH) Level of Service Report, February 3, 2026

While the Facilities program develops reports that present program performance on an annual basis, the District does not develop management reports that provide real-time reporting on program performance and costs, including specific activities, projects, and financial transactions. The program uses work orders to track maintenance requests and actions, though it does not export reports from the system, or develop reports outside of the system, which show trends in and performance on work orders.

Recommendation: The Maintenance Department should establish standardized, periodic reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Partially Meets

School Safety and Security

Per the requirements of s. 1006.07(6), *Florida Statutes*, the Director of School Safety provides an update to the School Board on a quarterly basis on the audits/inspections conducted across the District and any issues of noncompliance identified and addressed. These updates are provided in closed executive sessions to protect the sensitive information discussed. While the reports are not written, again to protect sensitive information, the Director of School Safety stated in an interview with M&J that the information presented is standardized and meets the District’s needs and the requirements of *Florida Statutes*.

On an annual basis, the District is required per ss. 1006.07(6), 1006.1493, and 1011.62(15), *Florida Statutes*, to submit to the Florida Office of Safe Schools ("OSS") a School Security Risk Assessment ("SSRA") for each public school and a District Best Practices Assessment ("DBPA") evaluating system-wide safety procedures and compliance. The SSRAs and DBPA are submitted by the District-employed Director of School Safety through OSS' Florida Safe Schools Assessment Tool ("FSSAT"). Sections 119.071(3)(a) and 281.301, *Florida Statutes*, exempt the security information contained in FSSAT from public records requirements, so the District could not provide M&J copies of SSRAs and DBPAs to confirm submission, but program staff and School Board meeting records indicated that the District meets its statutory reporting requirements each year.

The District maintains an ongoing contractual partnership with the Gulf County Sheriff's Office ("Sheriff" or "Sheriff's Office") to provide campus security through School Resource Officers ("SRO") located at each school. Similar agreements for other school districts frequently establish a series of reporting, notification, and record-keeping requirements for the Sheriff's Office and SROs, as required by s. 1006.07, *Florida Statutes*, and the Marjory Stoneman Douglas High School Public Safety Act.[3] A review of GCSD's agreement with the Sheriff's Office did not specify State laws and statutes the SROs must adhere to for reporting, notification, and record-keeping, but does state that the SROs must conduct their duties, including reporting and record-keeping, according to State and Federal laws. The contract also includes a requirement for the SRO program to compile daily, monthly, and annual reports as required by the Sheriff's Office and the School Board, though M&J did not identify any such reports submitted to the School Board or District leadership.

Recommendation: The Sheriff's Office, School Board, Director of School Safety, and other District management should collaboratively review the reporting requirements mandated by Florida Statutes to determine whether the requirements adhere to State rules, are being met, and/or if the requirements should be adjusted to better provide all relevant parties with regular, comprehensive program performance and cost information.

Conclusion: Partially Meets

Technology

The Technology program does not develop regular management reports that can be used to assess program performance and cost. In interviews with M&J, the Network Administrator stated that the program provides ad hoc reporting to the School Board as requested – frequently when the program receives grant funds or is replacing a major system. School Board meeting minutes indicate that program-related equipment is occasionally included in requests to surplus and dispose of items, alongside other items, such as maintenance equipment, kitchen equipment, and vehicles. The minutes do not indicate if the identified items are provided to the School Board or District staff responsible for preparing meeting agendas through a standard form or report.

The program uses a help desk email inbox to receive requests for support, but does not track issues, request frequency, or other trends.

[3] Ch. 2018-3, *Laws of Florida*

The Finance Department prepares Annual Financial Reports, which present Technology as a series of categories, but do not provide real-time reporting on program costs, including for specific activities and projects.

Recommendation: The Technology program should establish standardized, periodic, written reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Does Not Meet

Transportation

The Transportation program does not develop regular management reports that can be used to assess program performance and cost. School Board meeting minutes indicate that the program provides ad hoc reporting to the School Board as requested, such as when bus routes are changed. School Board meeting minutes further indicate that program-related equipment is occasionally included in requests to surplus and dispose of items, alongside other items, such as maintenance equipment, kitchen equipment, and classroom technology. The minutes do not indicate if the identified items are provided to the School Board or District staff responsible for preparing meeting agendas through a standard form or report.

In an interview with M&J, the Assistant Superintendent for Business stated that the Transportation Department maintains logs of vehicle usage (including both school buses and white fleet vehicles). These logs do not appear to be used to generate management reports.

The Finance Department prepares Annual Financial Reports, which present Transportation as a series of categories, but do not provide real-time reporting on program costs, including for specific activities and projects.

Recommendation: The Transportation Department should establish standardized, periodic, written reports that provide District management with the information necessary to measure program performance and cost on an ongoing basis.

Conclusion: Does Not Meet

Debt Servicing

The Finance Department is responsible for managing the Debt Servicing function. The Finance Department prepares Annual Financial Reports, which include Debt Service as a standalone expenditure function, though the reports do not provide insight into the nature of the debt or the remaining balances. **Exhibit 1-3** provides excerpts from the FY 2022 Annual Financial Report, representing the District's year-end reporting of funds expended on Debt Servicing, including the District's FY 2022 payment(s) under its installment-purchase agreement (which is further discussed in Subtask 1.4). The District does not develop periodic reports providing real-time information on the status of the Debt Servicing function providing insight into real-time changes to balances in long-term debt.

Exhibit 1-3: FY 2022 GCSD Annual Financial Report Excerpts

DISTRICT SCHOOL BOARD OF GULF COUNTY Exhibit K-1
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued) FDOE Page 2
For the Fiscal Year Ended June 30, 2022 **Fund 100**

EXPENDITURES	Account Number	700 Other	Totals
Debt Service: (Function 9200)			
Redemption of Principal	710	861,426.76	861,426.76
Interest	720	390,520.24	390,520.24

DISTRICT SCHOOL BOARD OF GULF COUNTY Exhibit K-7
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS FDOE Page 17
For the Fiscal Year Ended June 30, 2022 **Funds 300**

EXPENDITURES	Account Number	Capital Outlay and Debt Service Program (CO&DS) **360**	Nonvoted Capital Improvement Section 1011.71(2), F.S. **370**	Totals
Debt Service: (Function 9200)				
Redemption of Principal	710		78,735.49	78,735.49
Interest	720		54,730.38	54,730.38
Dues and Fees	730	86.00	65.12	151.12
Other Debt Service	791			0.00

Source: Gulf County School District Annual Financial Report, Year Ended June 30, 2022

Recommendation: The Finance Department should establish standardized, periodic, written reports that list relevant long-term debts and obligations; total principal and interest (if applicable); payment dates; starting, current, and projected balances; and any other information that would present District management with an understanding of the function's performance.

Conclusion: Partially Meets

Subtask 1.2 – Periodic Evaluation of Programs

Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Overall Conclusion: Partially Meets

Facilities

In the past five years, the School Board has reviewed the District's facilities at a high level when determining funding to seek, including the surtax. At its January 24, 2023, workshop, the School Board reviewed State-level proposals to consolidate into a single-school model but expressed a commitment to the current community-based schools in both Port St. Joe and Wewahitchka. At its November 17, 2025, and December 8, 2025, workshops, the School Board discussed declining local capital improvement revenue and decided to request that Gulf County include a referendum for the half-cent sales tax on the November 2026 ballot, noting that maximizing local resource revenue is a necessary "good faith effort" required by the State before the District can request matching State facility construction funds.

While these workshops have encouraged discussions about the future of the District's current facilities, the discussions have not extended to the program itself. The primary reviews of the program are the development of the annual Work Plan and external assessments by regulatory bodies (e.g., fire safety inspections, health inspections).

Recommendation: The Maintenance Department should identify metrics that the District can use to evaluate the Facilities program and conduct ongoing evaluations of the program's performance and costs. The program should document the methodology and results of these evaluations for presentation to District management and the School Board.

Conclusion: Partially Meets

School Safety and Security

The School Safety and Security program uses its annual statutorily required reports and the results of school safety compliance visits conducted by the FLDOE Office of Safe Schools ("OSS") and other regulatory bodies (e.g., Florida Health Department, Municipal Fire Safety Inspector) to evaluate performance, which establishes standardized State criteria as the basis for assessing program performance. A review of School Board meeting minutes indicated that quarterly closed-door executive sessions allow the Director of School Safety to present program performance and discuss annual plans, specific situations, and changes to policies and procedures, which allows the School Board to assess and provide new operational direction to the program as needed.

Conclusion: Meets

Technology

According to the information technology ("IT") and management information systems ("MIS") staff located at the District's central office, the Technology program's primary assessments are to determine what equipment is inoperable and ready to be declared surplus, and to evaluate contracted vendors who provide services and systems to the District (as discussed more in Subtasks 3.1 and 3.2). External bodies (primarily vendors and partners) conduct assessments of the District's systems and processes based on contracts and agreements, such as cybersecurity testing and confirming consistent compliance with the Children's Internet Protection Act. The Florida Department of Management Services, who provides the District with a firewall, monitors the status of the District's network security. These assessments can help the District understand how to realign resources to meet critical cybersecurity, IT, and MIS needs.

In an interview with M&J, the MIS Director of Instructional Technology stated that program staff currently lacks the workload capacity and available time to develop and maintain data tracking that could allow regular assessment of the program's activities, performance, and cost.

Recommendation: The District's IT and MIS leadership should identify metrics that the District can use to evaluate the Technology program and conduct ongoing evaluations of the program's performance and costs. The program should document the methodology and results of these evaluations for presentation to District management and the School Board.

Conclusion: Partially Meets

Transportation

The Transportation Department primary assessment, as presented at School Board meetings, is the periodic realignment of school bus routes as needed to accommodate students, traffic patterns, and available personnel. Oftentimes, these assessments have resulted from external auditors' identification of deficiencies, as further discussed in Subtask 1.3. For example, the triennial attestation examination by the Florida Auditor General has necessitated changes to bus routes and reporting processes as a result of the District's student transportation tracking.

While District leadership stated in interviews with M&J that the program has implemented regular replacements of school buses and white fleet vehicles, a written statement from the District noted that the program does not maintain a written vehicle replacement plan. The Department assesses and performs necessary maintenance on school buses at least quarterly to meet Florida Department of Education ("FLDOE") requirements.

Recommendation: The Transportation Department should identify metrics that the District can use to evaluate the Transportation program and conduct ongoing evaluations of the program's performance and costs. The program should document the methodology and results of these evaluations for presentation to District management and the School Board.

Conclusion: Partially Meets

Debt Servicing

As stated in Subtask 1.1, the District does not produce or review management reports that specifically and intentionally detail the Debt Servicing function's performance or cost. The District does not maintain a School Board policy or other written guidance on evaluating the function.

Recommendation: The Finance Department should consider establishing a written policy or procedure governing periodic evaluation of the Debt Servicing function. The Finance Department could consider regularly reviewing debt payment schedules and confirming that the District is making timely and accurate payments. The School Board should review and approve or amend the policy or procedure as needed.

Conclusion: Does Not Meet

Subtask 1.3 – Resolution of Deficiencies Identified

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

Facilities

School Board meeting minutes and staff statements made during interviews with M&J indicated that the District internally identifies deficiencies with its facilities. When necessary and possible, the program has addressed deficiencies through emergency purchases, such as replacing the intercom systems at the two elementary schools when staff determined the systems had become obsolete.

During M&J's walkthrough of the District's facilities, Maintenance Department staff identified deficiencies that are being held as deferred maintenance items, in order to address more immediate needs, as well as deficiencies that are structural concerns and would require construction projects with capital funding that isn't available (e.g., doorways that do not meet International Building Code standards for 32-inch clear openings at a minimum, aging cast iron piping located under both schools and asphalt lots).

The Florida Auditor General's Financial and Federal Single Audit for FY 2022 found that:

> *District controls did not always ensure compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000, resulting in Federal program questioned costs totaling $1,251,947.*

The management response to the finding stated that the District would "enhance its procedures to ensure compliance with the Davis-Bacon Act."[4] In an interview with M&J, the Chief Financial Officer stated that the District was able to resolve the questioned costs and submit the necessary waiver. Management responses from the District in its FY 2023 and FY 2024 Financial and Federal Single Audit reports provided status updates for the finding (Finding No. 2022-001), as shown in **Exhibit 1-4** and **Exhibit 1-5**.[5] The finding was not repeated in subsequent audits, indicating successful mitigation of the deficiency.

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[4] 29 C.F.R. Part 5

[5] Finding No. 2020-001 in **Exhibit 1-4** was not relevant to any of the programs assessed in M&J's performance audit of the District.

Exhibit 1-4: GCSD FY 2023 Status of Prior Audit Findings

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

JIM NORTON
SUPERINTENDENT

Gulf
DISTRICT SCHOOLS
In God We Trust

150 Middle School Road
Port St. Joe, FL 32456
850-229-8256 • 850-639-2871
Fax: 850-229-6089

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
2021-133 (2020-001)	Title I, Grants to Local Educational Agencies (ALN 84.010)	The District did not always comply with Federal regulations by properly allocating Title I Program funds to eligible schools, resulting in $37,190 of questioned costs.	Corrected	The District restored the questioned costs to the Program.
2023-085 (2022-001)	Education Stabilization Fund (ALN 84.425D)	District controls did not always ensure compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000, resulting in questioned costs totaling $1,251,947.	Partially Corrected	The District provided requested documentation to the grantor and resolution is pending.

Source: State of Florida Auditor General Financial and Federal Single Audit of the Gulf County District School Board for the Fiscal Year Ended June 30, 2023, Report No. 2024-084

Exhibit 1-5: GCSD FY 2024 Status of Prior Audit Findings

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

JIM NORTON
SUPERINTENDENT

Gulf
DISTRICT SCHOOLS
In God We Trust

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Port St. Joe, FL 32456
850-229-8256 • 850-639-2871
Fax: 850-229-6089

1/15/2025

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
2023-085 (2022-001)	Education Stabilization Fund (ALN 84.425D)	District controls did not always ensure compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000, resulting in questioned costs totaling $1,251,947.	Fully Corrected	The District completed a waiver request to FLDOE. The grantor did not require restoration of the questioned costs for the grant.

Source: State of Florida Auditor General Financial and Federal Single Audit of Gulf County District School Board for the Fiscal Year Ended June 30, 2024, Report No. 2025-097

Recommendation: The Maintenance Department should consider documenting deficiencies identified that would require currently unavailable funding and/or construction projects that could disrupt the use of facilities. The District should use this documentation as part of its process to develop the annual Work Plan, establishing prioritization and timelines for projects and identifying potential sources of funding for the projects. The District could consider identifying projects that would be funded through the half-penny discretionary sales tax, if approved by Gulf County's voters.

Conclusion: Partially Meets

School Safety and Security

The Florida Auditor General's 2022 Operational Audit found that:

> *District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.*

The finding (identified as Finding 1) explained that in the 10-month period from August 2020 through May 2021, individual schools failed to conduct or properly document required safety drills. Under the Florida Fire Prevention Code and GCSD Board Policy 3.40 (Safe and Secure Schools), fire emergency egress drills must be conducted every month when a school facility is in session. The District could not provide records demonstrating compliance for 9 out of 40 required fire emergency drills (a 23% non-compliance rate) across four district schools. Furthermore, 12 out of 40 required active shooter and hostage situation drills (a 30% noncompliance rate) were undocumented or not conducted.

In addition to noncompliant documentation of safety drills, the finding also explained that not all of the District's schools documented SROs' attendance to show at least one SRO was present during school hours. Furthermore, the District did not maintain documented verification of SROs completing required mental health crisis intervention training. **Exhibit 1-6** details the District's management response to the finding.

Exhibit 1-6: GCSD Response to 2022 Operational Audit Finding 1

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November 1, 2021

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

Dear Ms. Norman:

Please find below responses to the Preliminary and Tentative Audit Findings and Recommendations for the Fiscal Year Ended June 30, 2021, for the Gulf County District School Board.

Finding #1

Response: Site-based administrators will receive training annually in drill protocol and regulations, the importance of conducting routine drills, and the proper method of documenting drills. The drill documentation form will be modified in order to reflect only those drills conducted in a specific calendar month. This form will be due to the Director of School Safety by the twentieth of each month. If a principal neglects to submit the form on or before the twentieth, the Director of School Safety shall direct him/her to conduct the required drill(s) prior to the end of the month. Should a principal fail to conduct the required drill(s) by the end of the month, the Director of School Safety will conference with the principal, go to the school site & conduct the drill(s) in person, and report the matter to the Assistant Superintendent for Business and/or Superintendent.

Source: State of Florida Auditor General Operational Audit of Gulf County District School Board, Report No. 2022-054

In an interview with M&J, the Director of School Safety stated that each school maintains a binder with copies of each safety drill after-action report, which the Director of School Safety reviews regularly to ensure drills are completed and documented.

The Florida Auditor General's 2025 Operational Audit found that:

> *As similarly noted in our report No. 2022-054, District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.*

While the School Safety and Security program had addressed the inconsistent conduct and documentation of safety drills, the repeat finding (again identified as Finding 1) explained that District still lacked consistent documentation regarding SRO presence at schools and completion of mental health crisis intervention training. The report stated that the contract with the Sheriff's Office "did not require confirmation that each SRO had completed the required mental health crisis intervention training." The report further stated that the District did not maintain records to evidence completion of the required training. **Exhibit 1-7** details the District's management response to the repeat finding.

Exhibit 1-7: GCSD Response to 2025 Operational Audit Finding 1

GULF COUNTY SCHOOL DISTRICT
RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS

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

The District will require the SRO contract to include confirmation that each SRO completed the required mental health crisis intervention training. The District will also require that each school submit timesheets to show that at least one SRO was present during school hours each month.

Source: State of Florida Auditor General Operational Audit of Gulf County District School Board, Report No. 2025-042

To resolve this deficiency, the School Board updated relevant policies, including Policy 3.40 (Safe and Secure Schools), explicitly targeting corrections to safety tracking mechanisms. To support early childhood safety education locally, South Gulf County Fire Department Chief Mike Barrett presented the School Board with copies of the U.S. Fire Administration's booklet "Let's Have Fun With Fire Safety" for distribution across area elementary schools.

In an interview with M&J, the Director of School Safety stated that as new principals have been appointed, they have received training on the importance of school safety actions and maintaining documentation, which has created a better culture of attention to school safety and documentation of related activities. As principals and SROs note security concerns, they alert the Director of School Safety for resolution (e.g., installation of new cameras, issues with locks, fencing requiring attention, need for additional radios).

After OSS identified a repeat issue with overlap in the spaces used by middle schoolers and high schoolers at Wewahitchka Jr./Sr. High School with limited supervision, the District worked to create exclusion zones. Originally, doors between the zones required manual locking and unlocking by staff, which resulted in doors sometimes remaining unlocked. The District has installed magnetic locks on each door which require staff to open the doors and be present to oversee overlap between age groups and which ensure doors between the exclusion zones do not remain unlocked without supervision.

Regarding the school safety finding, the 2025 Operational Report noted that:

> *Subsequent to our inquiry, in May 2024 the Sheriff's Office provided documentation certifying that four of the SROs completed the required training; however, one SRO had not completed the training.*

The agreement for FY 2026 added a provision stating that "documentation will be maintained by the principal to ensure that one SRO is present during school hours." Each of the five one-year agreements between FY 2022 and FY 2026 include a requirement that "the School Resource Officer will complete the mental health and awareness training as required by State," however the agreements do not address record-keeping or documentation requirements confirming SROs have completed the required mental health crisis intervention training.

M&J agrees with the recommendation provided by the Auditor General in the 2025 Operational Audit report, detailed in **Exhibit 1-8**.

Exhibit 1-8: Florida Auditor General Recommendation to GCSD on School Safety

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include:

- **Contract provisions requiring confirmation that each SRO completed the required mental health crisis intervention training.**
- **Documented verification that at least one SRO was present during school hours at each school and that each SRO completed the required training.**

Source: State of Florida Auditor General Operational Audit of Gulf County District School Board, Report No. 2025-042

Conclusion: Partially Meets

Technology

In interviews with M&J, District staff asserted that the Technology program has not identified many deficiencies. The Network Administrator stated that the District had been using an internal coordinator for E-Rate program filing, but that the coordinator only filed for internet and phone, not for hardware. District leadership was concerned GCSD was not maximizing its available funding from the E-Rate program and contracted a consultant to review the District's E-Rate profile. According to the Network Administrator, the consultant identified approximately $101,000 in unclaimed funds. In response to this discovery, the District has entered into a contract with the consultant for annual E-Rate consultation and grant preparation.

Conclusion: Meets

Transportation

To receive State transportation funding under the Florida Education Finance Program ("FEFP"), transported students must meet specific legal benchmarks. The 2023 and 2026 Attestation Evaluation reports by the Florida Auditor General identified the following deficiencies related to the District's Transportation program:

- Ridership and Eligibility Deficits: Students were reported for funding without adequate supporting records proving they were on a valid route or met the statutory criteria (such as living two or more miles from school, having a tracked disability under the Individuals with Disabilities Education Act ("IDEA"), or qualifying under hazardous walking conditions).
- Incomplete Records: The District frequently maintained records that were either not properly or accurately prepared, or were completely missing at the time of the examination and could not be subsequently located by staff.

As a result of the findings, the Auditor General proposed a net negative adjustment of 135 FEFP-eligible students after the 2023 examination and a net negative adjustment of 24 students after the 2026 examination.

Exhibit 1-9 summarized the findings from the 2023 Attestation Evaluation report related to student transportation and the District's action plan relative to each finding.

Exhibit 1-9: GCSD 2023 School Transportation Findings and Correction Action Plan

Finding No.	Finding Summary	Management Response Summary
1	565 students were reported for an incorrect number of days in term based on the District's instructional calendar.	The District stated it would ensure days in term reflected its instructional calendar and periodic reviews would be conducted to ensure accuracy of reported data.
2	102 students' ridership records were inconsistent with attendance records and were marked as having been transported when District schools were closed, those students were marked absent from school, or those students were attending school virtually.	The District stated that the Transportation Director would increase oversight of student's ridership records and would conduct periodic reviews to ensure accuracy of reported data.
3	Five students who received Distance Learning Instruction and did not require transportation services were incorrectly reported for State transportation.	
4	35 students' transportation were recorded as receiving transportation on dates after the date the bus driver signed their transportation roll and attested to the accuracy of the ridership.	The District stated that the Transportation Director would ensure bus drivers did not prematurely sign and date their transportation roll.
5	11 students were miscategorized in terms of their ridership category, including 1 student who was not listed on the Bus Driver's Roll during the testing period and 2 students who were not eligible for State transportation funding as they lived within two miles of their assigned school.	The District stated that the Transportation Director would identify all students residing within the two-mile margin and ensure those students were categorized correctly and/or reported as non-funded.
6	One student was incorrectly reported in the IDEA ridership category instead of the general FEFP-eligible ridership category.	The District stated that improved record sharing between departments would help ensure students were not incorrectly reported as eligible for Exceptional Student Education programs, such as IDEA.

Source: State of Florida Auditor General Attestation Examination of Gulf County District School Board for the Fiscal Year Ended June 30, 2021, Report No. 2023-033

Five of the six findings in the 2023 report were not repeated, as shown in **Exhibit 1-10**. However, in addition to the one repeated finding, the 2026 report introduced three new findings, as further shown in **Exhibit 1-10**, indicating the deficiencies in record keeping and eligibility determination were not fully addressed.

Exhibit 1-10: GCSD 2026 School Transportation Findings and Correction Action Plan

Finding No. (2023 Finding No.)	Finding Summary	Management Response Summary
1	Three students were incorrectly reported in the IDEA ridership category instead of the general FEFP-eligible ridership category as a result of the reported number of buses in operation being overstated due to data entry errors incorrectly identifying passenger vans as school buses.	The District stated that the Transportation Department has reviewed reporting procedures related to vehicle classifications and ridership category coding.
2	17 students' documentation of enrollment in an extended school year or non-residential Department of Juvenile Justice program was unavailable as support for the students receiving transport in the July 2023 survey period.	The District stated that improved record sharing between departments would help ensure students' documentation for program eligibility is maintained and available.
3	Two students were reported as receiving transportation services but were not marked on the respective bus driver's ridership report.	The District stated that the Transportation Department has reviewed reconciliation procedures to ensure the alignment of ridership reports and supporting documents.
4 (5)	Five students were miscategorized in terms of their ridership category and were not eligible for State transportation funding as they lived within two miles of their assigned school.	The District stated that staff have reviewed eligibility determination procedures and have implemented additional review measures to verify that students do not live within the two-mile margin.

Source: State of Florida Auditor General Attestation Examination of Gulf County District School Board for the Fiscal Year Ended June 30, 2024, Report No. 2026-176

Recommendation: The Transportation Department should implement additional controls to help ensure the accuracy and completeness of student transportation reporting. The Transportation Department could consider options such as:

- Adding additional review and verification steps to increase the number of people responsible for confirming the accuracy and completeness of data;

- Implementation of student-tracking technology (e.g., radio frequency identification ("RFID") cards) to document boarding and deboarding and automate the creation of attendance logs; and/or
- Utilize either a District-approved self-contained artificial intelligence ("AI") tool or a closed AI system to conduct initial reviews of reports compared to backup documentation and identify potential discrepancies.

Recommendation: The District should strengthen information-sharing processes among its departments to ensure departments have adequate backup documentation required for reporting. The District could consider options such as automatic routing of approved forms and eligibility determinations to relevant personnel and/or a reorganization of internal storage structures.

Conclusion: Does Not Meet

Debt Servicing

The annual Financial and Federal Single Audit conducted for the District by the Florida Auditor General identifies and provides context for long-term debts held by GCSD. The Auditor General reports for FY 2020 through FY 2025 did not identify deficiencies related to the repayment of long-term debts, and District financial records do not indicate the District has not met its repayment schedules and requirements.

Conclusion: Not Applicable

Subtask 1.4 – Evaluation of Program Performance and Cost

Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Overall Conclusion: Partially Meets

Facilities

The District maintains four schools built in the 1950s and 1960s that have required various updates over the succeeding seven decades to accommodate growing student populations and respond to the impacts of inclement weather and the communities' geography. Due to limited resources, the Facilities program functions primarily in a reactive manner. The District has several significant deferred maintenance items that have taken secondary priority to emergency maintenance. When grant funds are available, the Maintenance Department oversees construction projects, but the majority of recent projects have been responses to immediate needs. The District's facilities face several geographic and infrastructure challenges that the Maintenance Department addresses as much as possible, but some issues, such as Wewahitchka Elementary School's landlocked location without room to expand and most schools' elevation sitting lower than parking lots and surrounding land, which results in flooding problems.

The District has established as an overall priority for the Facilities program the intention to build a new school in Wewahitchka to replace the existing elementary school and junior/senior high school, with the intention of addressing many of the geographic and infrastructure challenges those schools current experience.

The following exhibits (**Exhibit 1-11**, **Exhibit 1-12**, and **Exhibit 1-13**) evaluate the District's Facilities program costs in comparison to its peer school districts. GCSD spends a higher amount per capital outlay full-time equivalent student than most of its peer districts and the State average, and a higher per gross square foot amount than most of its peer districts. The District's maintenance cost per full-time equivalent student is the second highest in the State and total cost per full-time equivalent student is the tenth highest in the State. The District's maintenance cost per gross square foot is the eighth highest in the State. High per full-time equivalent student and per gross square foot maintenance costs, without significant capital improvement projects (as demonstrated by the District's Work Plans), can be indicative of facilities with higher than usual maintenance needs which are progressively less likely to be adequately addressed through temporary, reactive fixes. High per full-time equivalent student and per gross square foot costs can also be indicative of excessive spending on facilities (especially in comparison to spending). However, the District's Annual Financial Reports indicate that the higher costs reflect greater expenditure amounts on necessary maintenance that addresses deficiencies, issues caused by aging structures, and damage caused by inclement weather. Furthermore, the Annual Financial Reports show that program-related spending has not impacted the District's instructional and support services budgets.

Exhibit 1-11: FY 2025 Comparative Operations and Maintenance Functions Costs

School District	Operations	Maintenance	Total
Franklin	$1,728,645	$367,038	$2,095,683
Liberty	$1,849,748	$441,476	$2,291,224
Calhoun	$2,453,704	$684,089	$3,137,793
Gulf	**$2,476,838**	**$1,352,035**	**$3,828,873**
Washington	$3,671,228	$1,111,004	$4,782,232
Holmes	$4,281,258	$1,205,872	$5,487,130
Bay	$19,042,149	$5,598,657	$24,640,806

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information

Exhibit 1-12: FY 2025 Comparative Cost per Capital Outlay Full-Time Equivalent Student

School District	FTE Students	Operations	Maintenance	Total
Bay	21,650	$880	$259	$1,138
Washington	3,007	$1,221	$369	$1,590
Calhoun	1,862	$1,318	$367	$1,685
Holmes	2,783	$1,538	$433	$1,971
Liberty	1,145	$1,615	$385	$2,001
Gulf	**1,791**	**$1,383**	**$755**	**$2,137**
Franklin	829	$2,086	$443	$2,529
State Average		$1,320	$368	$1,688

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information

Exhibit 1-13: FY 2025 Comparative Cost per Gross Square Foot

School District	Gross Sq. Ft.	Operations	Maintenance	Total
Washington	1,054,394	$3.48	$1.05	$4.53
Bay	5,164,279	$3.69	$1.08	$4.77
Calhoun	634,773	$3.87	$1.08	$4.95
Liberty	410,673	$4.50	$1.08	$5.58
Holmes	912,222	$4.69	$1.32	$6.01
Gulf	**563,666**	**$4.39**	**$2.40**	**$6.79**
Franklin	307,113	$5.63	$1.20	$6.83
State Average		$5.48	$1.54	$7.02

Source: 2024-2025 Florida School District Annual Plant Maintenance and Operations Cost Information

As discussed in Subtask 1.1, the District's Work Plans do not consistently show anticipated projects and instead limit cost information to categorized expenditures. The FY 2025 Work Plan did not include any projects, in any category, as anticipated for that fiscal year and the four subsequent years. Furthermore, the FY 2025 Work Plan does not discretely present the expenditures or maintenance work expected per school but instead presents each categorized expenditure as a combined amount for all of the District's facilities. The limited short-range and long-range planning, both of which are important due to the age of the schools, decreases the Facilities program's ability to operate in a proactive and preventative manner.

Recommendation: The Maintenance Department should consider internally conducting or contracting a third party to conduct a comprehensive facility assessment and develop a master plan, long-range plan, or similar strategic document that identifies capital improvements necessary for maintaining and/or redeveloping the District's facilities beyond immediate needs.

Conclusion: Partially Meets

School Safety and Security

As previously described in Subtasks 1.1 through 1.3, the program has been cited for deficiencies in documentation but overall is regularly assessed by the Director of School Safety and the School Board. Resources are reevaluated as necessary to prioritize safety based on the results of risk assessments and best-practice implementation assessments shared with the School Board in executive sessions. In an interview with M&J, the Director of School Safety stated that changes in procedures and culture have resulted in improved documentation and assurance that District employees follow through on required school safety activities.

The Florida Department of Education's School Environmental Safety Incident Reporting ("SESIR") System is the primary receptacle for data on incidents of crime, violence, and disruptive behavior on school grounds, on school transportation, and at off-campus, school-sponsored events. The following exhibits (**Exhibit 1-14**, **Exhibit 1-15**, and **Exhibit 1-16**) evaluate the District's School Safety and Security program in comparison to its peer school districts. **Exhibit 1-14** and **Exhibit 1-15** are available through OSS' online discipline data. **Exhibit 1-16** is available from the Florida Department of Health and combines data from multiple FLDOE reports. M&J did not include Bay County School

District in these comparisons as it has a significantly higher student population than GCSD or the other peer districts.

It is important to note that SESIR data is submitted by individual schools to their respective school districts' safety and security leadership, who in turn submit the data to FLDOE. Human error or bias in incident identification could result in inconsistent submission of data.

The Exhibits show that in FY 2025:

- GCSD's total reported incident count (62) was within the range of the five peer school districts included in the comparison and below the average number of reported incidents of the five peer school districts (75);
- GCSD's total reported disciplinary actions (455) was within the range of the five peer school districts, though higher than the average reported disciplinary actions (389); and
- GCSD's reported safety incident rate per 1,000 students (32.6) was slightly lower than the average of its five peer school districts (35.6).

Exhibit 1-14: FY 2025 Comparative Incident Counts

Type of Incident	Liberty	Calhoun	Gulf	Franklin	Holmes	Washington	Average Without Gulf
Aggravated Battery	0	0	**1**	2	0	1	1
Alcohol	1	0	**3**	0	0	5	1
Arson	0	0	**0**	0	0	0	0
Bullying	0	2	**0**	0	1	2	1
Burglary	0	0	**0**	0	0	0	0
Criminal Mischief ($1000+)	0	0	**0**	1	0	0	0
Disruption On Campus-Major	0	0	**0**	0	2	3	1
Drug Sale/Distribution	0	0	**0**	0	1	0	0
Drug Use/Possession	2	8	**4**	4	8	5	5
Fighting	0	0	**1**	13	1	1	3
Grand Theft ($750+)	0	0	**0**	0	0	0	0
Harassment	1	0	**0**	0	1	0	0
Hazing	0	0	**0**	0	0	0	0
Homicide	0	0	**0**	0	0	0	0
Kidnapping	0	0	**0**	0	0	0	0
Other Major Offenses	1	0	**0**	0	0	1	0
Robbery	0	0	**0**	0	0	0	0
Sexual Assault	0	0	**1**	0	0	0	0
Sexual Battery	0	1	**0**	0	0	0	0
Sexual Harassment	0	0	**0**	1	1	1	1
Sexual Offenses-Other	0	0	**0**	0	0	1	0
Simple Battery	0	0	**2**	6	1	5	2
Threat/Intimidation	2	1	**9**	3	2	26	7
Tobacco	20	30	**41**	45	65	90	50
Trespassing	0	0	**0**	0	0	0	0
Weapons Possession	0	2	**0**	2	4	1	2
Total	**27**	**44**	**62**	**77**	**87**	**142**	**75**

Source: School Environmental Safety Incident Report (SESIR) 2024-25, Final Survey 5

Exhibit 1-15: FY 2025 Comparative Disciplinary Actions[6]

Discipline Description	Liberty	Calhoun	Franklin	Gulf	Holmes	Washington	Average Without Gulf
Corporal Punishment	0	39	10	*****	34	45	26
Expelled With Continuing Educational Services	*	*	0	*****	*	*	*
Expelled Without Continuing Educational Services	0	*	*	*****	*	*	*
Other SESIR Defined	*	0	*	*****	0	0	0
Placement in Alternative Educational Setting	0	0	0	**0**	46	0	9
Suspension Extended Pending Hearing	0	*	*	**0**	0	0	*
Suspension In-School	152	205	223	**363**	214	457	250
Suspension Out-of-School	32	34	121	**92**	162	173	104
Total	**184**	**278**	**354**	**455**	**456**	**675**	**389**

Source: School Environmental Safety Incident Report (SESIR) 2024-25, Final Survey 5

Exhibit 1-16: Comparative Safety Incident Rates

School District	Number of Incidents	Student Population	Incident Rates per 1,000 Students
Liberty	27	1,249	21.6
Calhoun	44	2,031	21.7
Holmes	87	3,013	28.9
Gulf	**62**	**1,901**	**32.6**
Washington	142	3,286	43.2
Franklin	77	1,234	62.4
Average without Gulf	75	2,163	35.6
Florida	105,982	2,859,648	37.1

Source: School Environmental Safety Incidents, FLHealthCHARTS

Based on the program's use of tools and assessments to evaluate performance on an ongoing basis and the preceding exhibits, the District's School Safety and Security program appears to meet performance expectations, including in comparison to peer school districts, but needs to improve its documentation processes to better maintain compliance with State laws.

Conclusion: Meets

Technology

In interviews with M&J, program staff asserted that the District has successfully purchased devices and technology resources through different funding sources, including grants, and has partnered with private companies and the State to meet the District's technology needs. However, program staff also noted that on occasion, the District has been unable to purchase the total number of

[6] FLDOE provides the following note regarding its discipline data:
To provide meaningful results and to protect the privacy of individual students, data are displayed only when the total number of students in a group is at least 10 and when the performance of individuals would not be disclosed. Data for groups less than 10 are displayed with an asterisk (*).

devices needed through the General Fund, and so principals have funded the purchase of the remaining devices through school accounts.

The use of a help desk email inbox without a work order or ticketing system limits opportunities for tracking trends and work performed. The lack of a work order or ticketing system, either as an augmentation or supplantation for the help desk email inbox, does not allow the program to function in a proactive way through the identification of common issues and the possible solutions for addressing those issues. As a result, the Technology program is primarily reactive, addressing needs as they occur and as funding is available. While program staff do ad hoc evaluations of services, the District does not appear to be following a comprehensive plan, as required by School Board policies (which is further discussed in later chapters of this report).

Exhibit 1-17 compares the District's General Fund technology expenditures to its peer districts. As the exhibit shows, the District's per-student technology expenditure amount is lower than all but one of its peer districts (Holmes) and is significantly lower than the average of the six peer district's per-student technology expenditure ($242). The District's total technology expenditure is lower than all but one of its peer districts (Franklin).

Exhibit 1-17: FY 2025 Comparative General Fund Technology Expenditures

District	Instruction-Related Technology	Administrative-Technology Services	Total Technology Expenditure	Student Population	Per-Student Technology Expenditures
Holmes	$326,972	$4,430	$331,402	3,013	$110
Gulf	**$150,453**	**$123,526**	**$273,979**	**1,901**	**$144**
Bay[7]	$0	$4,247,023	$4,247,023	27,558	$154
Franklin	$135,576	$120,366	$255,942	1,234	$207
Washington	$392,700	$339,155	$731,855	3,286	$223
Calhoun	$695,400	$23,339	$718,739	2,031	$354
Liberty	$284,746	$219,480	$504,226	1,249	$404
Average without Gulf					$242

Source: School District Annual Financial Reports, FLDOE

Conclusion: Partially Meets

Transportation

District records show that the Transportation Department is trying to regularly replace school buses, previously purchasing two per year to bring the fleet within the industry standard of a 10-year replacement cycle. Currently, the program is replacing one school bus per year to maintain industry standards for its fleet. The District owns its fleet outright and purchases all school buses new, rather than leasing vehicles or buying used buses. The Transportation Department is doing as much

[7] Bay County School District's entire instruction-related technology expenditure for FY 2025 ($20,558) was funded through Elementary and Secondary School Emergency Relief ("ESSER") III funds without any expenditures in the category funded through the General Fund. The figures presented for Bay County School District's total technology expenditures and per-student technology expenditures do not include the ESSER III fund expenditures.

maintenance as possible in-house, with maintenance shops located in both the Port St. Joe and Wewahitchka communities.

Exhibit 1-18 compares GCSD's bus purchase expenditures to those of its peer districts for a five-year period between FY 2021 and FY 2025. As the exhibit shows, the District has spent less on school buses over the five-year period than four of its peers, though also operates fewer buses than three of its peers. M&J did not include Bay County School District in these comparisons as it has a significantly higher student population than GCSD or the other peer districts. While single-year expenditures present limited assessment value due to school districts' differing timelines for bus purchases (e.g., one bus per year five buses in one year on every fifth year), reviewing the five-year period confirms that GCSD regularly purchases buses to keep its fleet current.

Exhibit 1-18: Five-Year Comparative Bus Purchase Expenditures

District	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Five-Year Total	No. of Buses (FY 2025)
Liberty	$0	$128,229	$219,028	$0	$0	$347,257	17
Gulf	**$221,256**	**$110,628**	**$0**	**$405,996**	**$149,748**	**$887,628**	**26**
Calhoun	$415,212	$107,793	$374,051	$0	$146,274	$1,043,330	31
Franklin	$0	$0	$0	$448,539	$605,840	$1,054,379	21
Holmes	$0	$0	$1,075,710	$0	$0	$1,075,710	49
Washington	$0	$452,408	$0	$490,182	$548,732	$1,491,322	47

Source: Florida School District 2024-25 Transportation Profiles, Volume 32, March 2026, FLDOE

Exhibit 1-19 compares GCSD's transportation operating expenditures to those of its peer districts. As the exhibit shows, the District has a higher per-student operating expenditure ($1,941) than all but one of its peer districts (Liberty) and than the average of the six peer districts ($1,504). GCSD has a lower operating expenditure per mile ($4.90) than the average of its six peer districts ($5.61).

Exhibit 1-19: FY 2025 Comparative Transportation Operating Expenditures[8]

District	Operating Expenditures	Eligible Students Transported	Operating Expenditure per Student	School Bus Annual Miles	Operating Expenditure per Mile
Liberty	$774,449	382	$2,027	143,000	$5.42
Franklin	$779,831	642	$1,215	176,952	$4.41
Gulf	**$1,141,199**	**588**	**$1,941**	**232,731**	**$4.90**
Calhoun	$1,235,276	786	$1,572	364,838	$3.39
Holmes	$1,519,861	1,393	$1,091	207,188	$7.34
Washington	$2,671,407	1,571	$1,700	492,367	$5.43
Bay	$10,007,816	7,059	$1,418	1,304,843	$7.67
Average without Gulf			$1,504		$5.61

Source: Florida School District 2024-25 Transportation Profiles, Volume 32, March 2026, FLDOE

The Transportation program has received multiple notices of noncompliance and of deficiencies with its reporting and eligibility determination patterns. Meeting records indicate that the District tries to

[8] Excludes bus purchases, per FLDOE's reports

address the transportation needs of as many students as possible, based on State funding eligibility. However, by including eligibility miscalculations in its reporting, caused by the need for stronger procedures and reviews, the program has unintentionally impacted the receipt (and possible return) of State transportation funds.

Conclusion: Partially Meets

Debt Servicing

In the past five years, the Finance Department has managed one long-term debt, as identified by the Florida Auditor General:

- Installment payment agreement for energy services and equipment: In March 2020, the District entered into the first phase of an installment payment agreement, paid out of local capital improvement funds, for major HVAC renovations which would lead to energy savings. The District entered into a second phase of the agreement in FY 2021. The agreement requires the District to amortize the installment-purchase payable outstanding through the maturity date of 2035. As of June 30, 2025, the remaining amount was $14,197,608 of the total $18,202,908 agreement ($5,433,798 from Phase 1 and $12,769,110 from Phase 2). The agreement has a 2.223% interest rate.

The Financial and Federal Single Audit reports compiled by the Florida Auditor General show that the HVAC renovation installments have been paid timely each year and have not accrued any interest or penalties beyond the expected interest amount.

Conclusion: Meets

Subtask 1.5 – Case Studies

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: Does Not Meet

During fieldwork, M&J toured several of the District's schools with members of the Maintenance Department who identified projects completed, underway, and planned. M&J selected three of these projects to use as case studies and submitted an information request to the District for documentation related to project planning, timelines, service method determination, budget, and completion and final cost. The following list describes the projects selected:

- Wewahitchka Jr./Sr. High School Library Remodel: Using grant funds, the District removed unused shelving in a portion of the library and created a separated section with lauan paneling. The Maintenance Department rewired the data infrastructure and established a computer lab.

- Port St. Joe Jr./Sr. High School Serving Line Remodel: When the District established a contract with Sodexo to manage the schools' food services, the Maintenance Department led a remodel of the school's cafeteria to develop a new serving line to meet Sodexo's needs.
- Johnson Controls HVAC System Installation: After Hurricane Michael, the District recognized the need to install new HVAC systems throughout its schools. The District worked with Johnson Controls to install new HVAC systems with programmable controls that can be managed remotely.

The requested documentation was not provided and, as discussed in Chapter 5, School Board meeting minutes do not contain adequate information to identify details other than the meeting at which contracts and proposals related to some of the selected projects were approved.

As M&J was not provided documentation that could provide details of the selected projects, or similar projects completed by the District, M&J could not determine whether the programs being assessed in this audit completed projects satisfactorily, on time, and within a reasonable budget.

Subtask 1.6 – Written Procurement Policies and Procedures

Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

The District uses a common set of procurement policies and procedures for its programs, overseen by the Finance Department. As the programs do not conduct procurement of goods and services through unique, separate processes, M&J evaluated this Subtask on a Districtwide level, rather than a program-specific level.

Overall Conclusion: Meets

In FY 2026, the District agreed to a contract with Neola to purchase its industry-standard policies, along with regular updates based on updated standards and rules, laws, and regulations. This new policy manual was adopted on May 16, 2026, and includes a series of policies that establish written procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The School Board's previous policy manual likewise had a series of policies for purchasing and bidding, though the procedures for ensuring competitive procurement were not as strong as the School Board's newly adopted manual.

Additionally, the District is a member of the Panhandle Area Education Consortium ("PAEC") and uses PAEC contracts and piggybacks to other member district's contracts to take advantage of volume discounts and special pricing agreements.

The Florida Auditor General's 2022 Operational Audit included the following two findings relevant to procurement:

- Finding 4: As of August 2021, the District had not followed a competitive selection process for procuring health insurance since August 2013. A similar finding was noted in report No. 2020-010.

- Finding 5: As similarly noted in report No. 2020-010, District controls over the competitive procurement of custodial services needs improvement.

District management provided the following responses to the findings:

- Finding 4: The District solicited proposals for Employee Health Insurance this year [2022].
- Finding 5: When the current contract expires, the District will solicit proposals for custodial services.

School Board meeting records show that the District conducted competitive procurements for health insurance and custodial services, with the latter most recently transitioning to a new vendor in FY 2024. The findings were not repeated in the 2025 Operational Audit, confirming the District strengthened its adherence to competitive purchasing policies and procedures.

2. Program Design and Structure

<u>Program Structure and Design</u>
Overall Finding: Partially Meets

Due to GCSD's relatively small size, the organizational structures of the programs under evaluation in this audit are streamlined, with clear chains of command and no excessive layers of administration. With few exceptions, most program staff report up through their respective organizational chart to the Assistant Superintendent for Business, who communicates program progress and needs to the Superintendent. Each program's staffing levels are limited, which some programs have adapted to better than others. Whereas some programs rely on external contractors and third-party service providers to augment program staffing, other programs have decided to keep as many services as possible in-house in order to manage program performance and costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between a District-employed Director of School Safety and a team of School Resource Officers employed by the Gulf County Sheriff's Office. Due to the staffing structure, most program staff primarily report to an outside party – the Sheriff – rather than the Superintendent, an Assistant Superintendent, the Director of School Safety, or their assigned school's principal.

Findings by Subtask:

- Subtask 2.1 – Organizational Structure: Meets
- Subtask 2.2 – Program Staffing Levels: Partially Meets

Subtask 2.1 – Organizational Structure

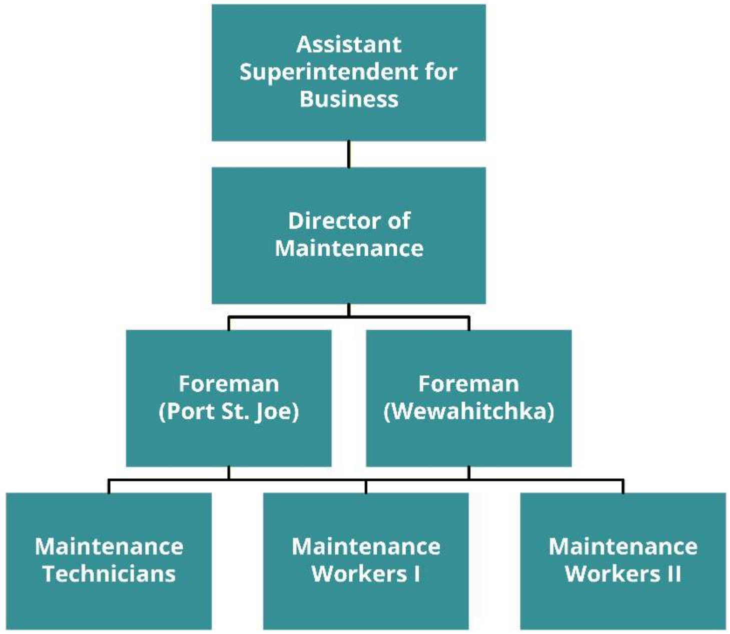
Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

Overall Conclusion: Meets

Facilities

The District's Facilities program is primarily managed through a Maintenance Department structure that is bifurcated between the two communities: Port St. Joe and Wewahitchka. Under the Maintenance Director, who reports to the Assistant Superintendent for Business, two Maintenance Foremen each oversee a crew dedicated to their community's schools. The organizational structure creates clear lines of authority and while there is a middle management role, it provides better assurances that each set of schools has adequate representation and a supervisory position onsite regularly, rather than a single supervisory position having to split their time between the two communities. Custodial services are provided through a contracted vendor. **Exhibit 2-1** illustrates the program's organizational structure.

Exhibit 2-1: Facilities Program Structure



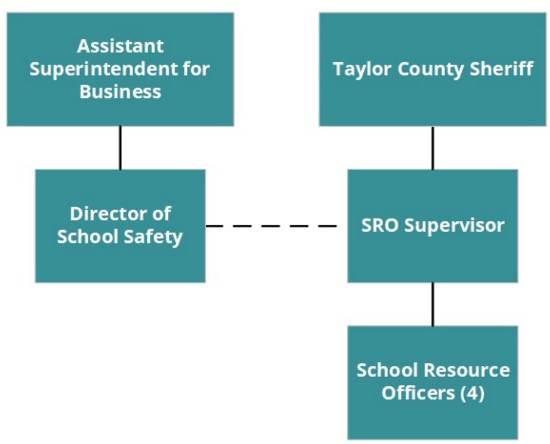
Source: GCSD 2025-2026 Organizational Chart

Conclusion: Meets

School Safety and Security

The District has two distinct safety and security entities: the District-employed Director of School Safety and the Sheriff's deputies, who serve as School Resource Officers ("SRO"), employed by the Gulf County Sheriff's Office ("Sheriff" or "Sheriff's Office"). Whereas the Director of School Safety is responsible for the program holistically, including risk assessments, technology, purchasing, and reporting, the SROs are responsible for the day-to-day provision of services on-site at schools. According to the Director of School Safety, in addition to the four school-based SROs, an SRO Supervisor oversees the sheriff's deputies' schedules and ensures continuous coverage at schools. **Exhibit 2-2** illustrates the program's organizational structure.

Exhibit 2-2: School Safety and Security Program Structure



Source: GCSD 2025-2026 Organizational Chart

The SROs remain employees of the Sheriff and are responsible to the Sheriff's Office chain of command. The agreement creates a separation of duties and chains of command, which helps maintain clarity in duties and responsibilities.

In interviews with M&J, the Director of School Safety clearly delineated the responsibilities of the SROs and District-employed staff. SROs provide armed security for the schools, respond to incidents requiring law enforcement actions, and monitor the school-based security camera systems. The Director of School Safety is the first point of contact for most incidents and coordinates with the SROs as necessary to address schools' needs. The Director of School Safety serves as the District Threat Management Coordinator, chairs the District Threat Management Team, oversees school hardening efforts, leads development and updating of safety and reunification plans, and manages the contract with Raptor Alert system that provides more timely notification of incidents.

Conclusion: Meets

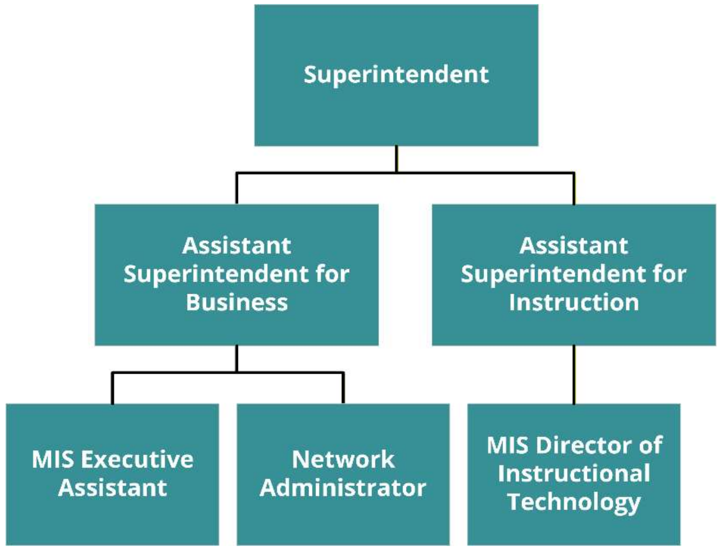
Technology

The District employs two director-level positions to manage the Technology program: one in information technology ("IT") and one in management information services ("MIS"). The IT position, the Network Administrator, is responsible for technology-related hardware (e.g., intercom systems, Chromebooks, cable infrastructure), network infrastructure, and cybersecurity.[9] The Network Administrator provides oversight for outsourced technology services, including the District's cybersecurity firm and the firewall rented from the State Department of Management Services. The MIS position, the MIS Director of Instructional Technology, has responsibility over curriculum-based technology, which is predominately software. The MIS Director of Instructional Technology manages integration of curriculum-based applications into the District's network, coordinates with the State and the Panhandle Area Educational Consortium ("PAEC") on platforms owned and provided by the Florida Department of Education ("FLDOE") or PAEC (e.g., Florida Single Sign-On, Skyward financial system), and administers District-owned platforms (e.g., Google Classroom).

In interviews with M&J, both employees were able to clearly distinguish which position has responsibility for which duties and decisions. Both positions share help desk responsibilities and rely on part-time support from teachers located at the schools for minor technology-related needs (e.g., connecting a new device, installing software). An MIS Executive Assistant who reports to the Assistant Superintendent for Business provides administrative support to the Technology program. The remaining services are outsourced or otherwise contracted. Overall, the program demonstrates clarity in responsibilities and direction, even though the two primary positions and administrative support position follow different reporting structures, as illustrated in **Exhibit 2-3**. Of note: this exhibit does not include the part-time support provided by school-based teachers.

[9] The Network Administrator is also referred to as the IT Director or Cybersecurity Director in various records.

Exhibit 2-3: Technology Program Structure



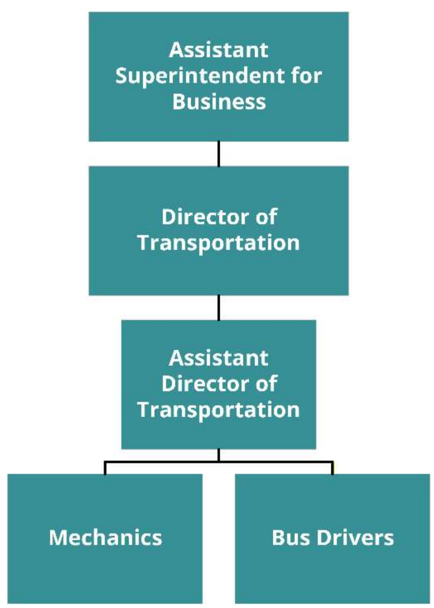
Source: GCSD 2025-2026 Organizational Chart

Conclusion: Meets

Transportation

The Transportation Department is allocated four full-time positions responsible for management of the Transportation program: a Director, an Assistant Director, and two Mechanics. The Assistant Director position was created to replace a third Mechanic position in April 2024, with the intention of providing additional administrative, supervisory, and reporting support. In addition to its full-time transportation staff, the District employs 12 bus drivers who are supervised by the Director and Assistant Director. **Exhibit 2-4** illustrates the program's organizational structure.

Exhibit 2-4: Transportation Program Structure



Source: GCSD 2025-2026 Organizational Chart

While the program has a maintenance facility in both communities (Port St. Joe and Wewahitchka), District staff stated in interviews with M&J that a Mechanic services the Wewahitchka one day per week, while the remaining management of the program occurs at the Port St. Joe location. Even without a consistent presence in both communities, the Transportation Department maintains oversight of the program's activities in both communities without excessive management layers.

Conclusion: Meets

Debt Servicing

Debt Servicing is a function of the Finance Department rather than a standalone program with a distinct organizational structure.

Conclusion: Not Applicable

Subtask 2.2 – Program 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.

Overall Conclusion: Partially Meets

Facilities

The District allocates 10 full-time positions to the Facilities program across the two communities: a Director of Maintenance, two Foremen, and seven maintenance staff in Maintenance I, Maintenance II, and Maintenance Technician roles. The program staff maintain five schools in two communities (including the Gulf District Adult School), an administrative complex, a bus terminal, a secondary bus maintenance facility, athletic facilities, and landscaping at each location. Maintaining separate crews for each set of schools allows the program to limit losing employees' productive time due to excessive travel requirements.

Shyft, a workforce management technology provider, recommends a ratio of one facilities management staff member per 25,000-45,000 gross square feet, with considerations given to facility age, structure, and usage patterns. Based on this standard, the District should employ approximately 12 to 22 maintenance staff. Due to the age of its facilities, the District should employ closer to the high-end of the range. The Maintenance Department's 10 full-time staff are slightly fewer than the recommended low-end of the range.

As stated in Subtask 2.1, the District contracts a third-party vendor to provide custodial services. M&J requested but did not receive the outsourced custodial services contract and therefore was unable to determine the District's custodial staffing level and whether it is adequate for the District's facilities.

Additionally, the District uses an inmate work crew at the Wewahitchka schools during the summer for additional maintenance and landscaping support. In interviews with M&J, District staff indicated that the District pays current employees to provide additional facilities-related and landscaping duties (e.g., mowing) as needed.

Conclusion: Partially Meets

School Safety and Security

As stated in Subtask 2.1, the District uses both District-employed staff and employees of the Sheriff's Office to provide the services of the School Safety and Security program. The Director of School Safety provides overall management and assessment of the program and its services, while the five SROs provide duties related to law enforcement and on-site security directly to their assigned schools. The agreement with the Sheriff's Office for five SROs provides the District with backup coverage, as necessary, for the two elementary and two junior/senior high schools. Four of the SROs are based at an assigned school full-time, while the fifth serves as the SRO Supervisor, overseeing the other sheriff's deputies in the SRO program and ensuring continuous coverage at each school. As necessary, the SRO Supervisor performs the duties of a school-based SRO or temporarily assigns a sheriff's deputy from the field to the SRO program to provide coverage during an absence or vacancy.

Conclusion: Meets

Technology

The Technology program is staffed primarily by two director-level full-time positions located at the District's administrative complex. Part-time support at the schools is provided by a teacher located at each school. Administrative support is provided by the Assistant Superintendent for Business' executive assistant.

While many services are outsourced, M&J's site visit to the District indicated that the limited number of full-time staff has resulted in reactive processes and practices. The limited staffing levels have resulted in full-time staff being predominantly focused on addressing immediate needs, such as responding to help desk emails (e.g., faulty devices, forgotten passwords, etc.). This has limited the time available to proactively plan or work on Districtwide needs (e.g., addressing gaps in network coverage, reliability, or security; expanding use of current software and resources; etc.).

According to the Consortium for School Networking's U.S. State of EdTech 2026 report, 19% of small school districts (defined as districts between 1,750 students and 5,999 students) have one to three full-time IT staff, similar to GCSD. The largest percentage of small school districts (33%) have four to six full-time IT staff. Based on this survey of education technology leadership, GCSD has fewer IT staff than approximately 81% of U.S. school districts sized similarly to GCSD.

Recommendation: The District should consider conducting a workload analysis and/or service delivery analysis of the Technology program to determine whether the current in-house staff size meets the needs of the District that are not within the scope of the outsourced services contracts.

Conclusion: Partially Meets

Transportation

As previously stated in Subtask 2.1, the District has four full-time positions: Director, Assistant Director, and two Mechanics. Preliminary fieldwork suggested, however, that one of the Mechanic positions was vacant and the second may shortly become vacant due to the employee entering a deferred retirement option plan. The District employs 12 bus drivers, without attendants or substitute bus drivers, according to the District's Transportation program reports to FLDOE. The District's bus inventory indicates that there are approximately 12 school bus routes, in addition to routes serviced via passenger vans. As such, the District is at its minimum possible staffing to meet its transportation needs, as long as substitutes aren't required.

Conclusion: Partially Meets

Debt Servicing

Debt Servicing is a function of the Finance Department rather than a standalone program with a staffing and organizational structure.

Conclusion: Not Applicable

3. Alternative Service Delivery

<u>**Alternative Service Delivery**</u>
Overall Finding: Partially Meets

In interviews with M&J, District staff asserted that the programs evaluated for this audit conduct periodic assessment of alternative service delivery models and of the District's outsourced services. However, these assessments are predominantly verbal "round table" discussions without documentation developed to provide justification or methodology for determinations. Assessments did not always appear to be based on common analyses, such as cost-benefit analyses or feasibility studies.

M&J identified two potential opportunities for alternative service delivery, which could help the District better track program performance and limit excessive program costs. Conversely, several programs have implemented, or are in the process of implementing, leading practices for their subject matter area.

Findings by Subtask:

- Subtask 3.1 – Evaluation of Alternative Methods: Partially Meets
- Subtask 3.2 – Assessment of Contracted Services: Partially Meets
- Subtask 3.3 – Opportunities for Alternative Service Delivery Methods: Meets

Subtask 3.1 – Evaluation 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.

Overall Conclusion: Partially Meets

Facilities

In interviews with M&J, District staff asserted that program leadership have round table meetings with relevant District leadership (e.g., Superintendent, Assistant Superintendent(s), Chief Financial Officer) to assess alternative delivery models. Some examples include:

- <u>Batting cages</u>: The District wanted to install new flooring in the baseball/softball batting cages. District leadership determined that contracting the work out would be easier and more cost efficient than doing the work in-house.
- <u>Storage</u>: As the District schools have grown low on storage space, leadership has made decisions to use unused areas (such as locker room showers or empty classrooms) as storage rather than purchasing new storage units or using storage services.
- <u>Vegetable gardens</u>: School Board meeting minutes indicate that an independent contractor was selected to coordinate, plant, and maintain the schools' vegetable gardens.

In addition to the independent contractor for the vegetable gardens, the program also outsources its custodial services through a contract with a local janitorial vendor. An inmate work crew is assigned to assist the Wewahitchka schools during the summer, and, as needed, the District pays employees for additional Facilities- and landscaping-related duties (e.g., mowing). Furthermore, while most maintenance work is conducted in-house, certain specialized tasks are conducted through service contracts with vendors. For example, after the installation of the new HVAC systems in 2021, the District executed a contract with Johnson Controls to provide scheduled, predictive, preventative, and responsive maintenance on the HVAC systems and controls.

While program management may verbally discuss alternative service methods, the District does not document the evaluation of alternative service methods. A review of Gulf County School Board ("School Board") meeting records indicated that the School Board's consideration of alternative service methods is similarly not fully documented or based on empirical evaluation methods, such as feasibility studies and cost-benefit analyses.

Recommendation: The Maintenance Department should consider conducting empirical evaluations of alternative service methods and document the evaluations for submission to District management and the School Board as justification for contracts and expenditures.

Recommendation: The District should consider establishing a consistent system of round table meetings for assessment of alternative service delivery through regularly scheduled meetings with standardized agenda items and documentation of discussions had and decisions made.

Conclusion: Partially Meets

School Safety and Security

School Safety and Security program services are delivered both through in-house staffing (a Director of School Safety) and outsourced school-based security through an agreement with the Gulf County Sheriff's Office ("Sheriff's Office" or "Sheriff") for five sheriff's deputies to serve as School Resource Officers ("SRO"). Contracts with security industry vendors provide the District with resources that it would otherwise not have access to, such as the Raptor Alert system which allows District staff to instantly notify school administrators and local law enforcement of an emergency through use of a wearable badge, computer platform, or mobile app.

The School Board uses an annual review of the District Best Practices Assessment and periodic school-specific risk assessments to determine if changes are needed to the delivery of safety and security services. The Director of School Safety frequently presents to the School Board in closed-door executive sessions, sometimes with clear discussion topics (as demonstrated by **Exhibit 3-1**) and sometimes without more than a general description (as demonstrated by **Exhibit 3-2**). As the results of these discussions are not public, it's not clear if changes to service delivery are regularly implemented.

Exhibit 3-1: School Safety and Security Matters in School Board Minutes

VIII.	**SCHOOL SAFETY & SECURITY MATTERS**: On motion by Mr. Davis and seconded by Mr. McGlon the board voted unanimously to take the following action: -Approved the 2024-2025 District Comprehensive School Safety Plan, and **(SM: 24/25 –046)** -Approved the 2024-2025 Gulf District Schools Family Reunification Plan. **(SM: 24/25 –047)**

Source: Gulf County School Board Meeting Minutes, September 5, 2024

Exhibit 3-2: Executive Session for School Safety and Security Matters in School Board Minutes

VII.	**EXECUTIVE SESSION**: School Safety Specialist Jay Bidwell updated the board on school readiness and preparedness relating to school safety & security.

Source: Gulf County School Board Meeting Minutes, April 8, 2025

Conclusion: Meets

Technology

The District outsources certain Technology-related services, such as the provision of cybersecurity services or a platform for student device monitoring and web filtering, in order to maintain a limited internal operational structure for the Technology program. In addition to private vendors, the District partners with other public sector entities for the provision of certain technology services. For example, the District rents its firewall and receives technical support from the Florida Department of Management Services and shares information management and enterprise resource platforms with the other school district members of the Panhandle Area Educational Consortium.

According to Technology program leadership, in order to limit costs, the District eliminated full-time technicians at each school and instead offers a stipend to a teacher at each school who serves as a part-time on-site technician supporting the Technology program. M&J could not confirm the existence of this supplement because the 2025-2026 supplement salary schedule posted on the District's website does not appear to list this supplement.

Any assessments of alternative service delivery methods have not been documented beyond School Board meeting minutes announcing the award of a contract or approval of an intergovernmental agreement.

Recommendation: The Technology Department should document evaluations of alternative service delivery models for records retention purposes and submission to the School Board as justification for contracts and expenditures.

Conclusion: Partially Meets

Transportation

In interviews with M&J, District staff asserted that program leadership have round table meetings with District leadership (e.g., Superintendent, Assistant Superintendent(s), Chief Financial Officer) to assess alternative delivery models. For example, District leadership questioned whether it would be more efficient to outsource maintenance work, as a result of personnel entering a deferred retirement option plan. According to the Chief Financial Officer, the Transportation Department provided justification for keeping the Mechanic positions in house, which the Transportation Department asserted would be more beneficial for program operations. M&J requested but did not receive documentation of this assessment.

Similarly, M&J was not provided documentation that demonstrates that the Transportation Department has evaluated the makes and models of its school buses and white fleet vehicles, or has evaluated the costs and benefits of diesel, gas, and electric buses.

Recommendation: The Transportation Department should consider conducting empirical evaluations of alternative service methods and document the evaluations for submission to District management and the School Board as justification for contracts and expenditures.

Conclusion: Partially Meets

Debt Servicing

Based on the type of debt the District has typically accrued, the primary activity of the Debt Servicing function is payment of the appropriate funds. Outsourcing any services related to Debt Servicing would be inefficient, impractical, and would not be economical.

Conclusion: Not Applicable

Subtask 3.2 – Assessment of Contracted Services

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

Facilities

In interviews with M&J, program leadership started that contracts are reviewed on an ongoing basis to ensure that the District's contracts are the most advantageous available to the District, based on level of service and cost. In their management response to the Florida Auditor General's recommendation that the District enhance its competitive procurement processes for custodial services, District leadership stated that during the next renewal cycle the District would reevaluate its custodial services contract and ensure competitive solicitation. School Board meeting minutes indicate that the contract was evaluated through use of District staff surveys and solicited through a full bid process in FY 2024. Based on costs, the School Board awarded the service contract to a new vendor at its April 2, 2024, meeting.

Other contracted services are either bid on a per-project basis (e.g., improvements to athletic fields) or evaluated and re-awarded or re-bid annually (e.g., maintenance of school vegetable gardens). While formal solicitations (e.g., requests for proposals, invitations to bid) document the evaluation of contracted service awardees, the District does not appear to regularly document determinations to maintain current service delivery or re-bid specific contracts.

Recommendation: The Maintenance Department should consider conducting periodic assessments of contracted services and document the assessments for presentation to District management and the School Board as justification for contracts and expenditures. The Maintenance Department could consider implementing a standardized assessment form that staff complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

School Safety and Security

School Board meeting minutes indicate that the District has evaluated its agreement with the Sheriff's Office as necessary and made changes when appropriate. As discussed in Subtask 1.3, the Florida Auditor General issued a finding in the District's 2025 Operational Audit stating that the District did not maintain adequate documentation that SROs had completed required mental health crisis intervention training. In response, the District stated that it would update consequent agreement iterations to explicitly require the Sheriff to provide assurance and verification that SROs meet all statutory training criteria before serving in schools. Each of the five one-year contracts reviewed by M&J between FY 2022 and FY 2026 included a provision requiring SROs to complete the State-mandated mental health and awareness training, but none of the versions addressed maintaining documentation confirming completion of the training.

School Board meeting minutes and documents provided to M&J by the District did not identify additional contracts held by the District for the School Safety and Security program.

Recommendation: The School Safety and Security program should consider conducting periodic assessments of contracted services and document the assessments for presentation to District management and the School Board as justification for contracts and expenditures. Program leadership could consider implementing a standardized assessment form that staff complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

Technology

School Board meeting minutes indicate that the District maintains both technology equipment, software, and services contracts that are renewed annually and contracts that are awarded through a bid process as needed. Several technology-related agreements between the School Board and the Panhandle Area Educational Consortium ("PAEC") provide the District with necessary resources, such as the District's financial system (Skyward) and access to the Florida Virtual School. The School Board reviews and revises the agreements with PAEC annually and has added or removed resources based on District needs. Meanwhile, other services have been awarded through bids, such as its managed IT services, which was re-awarded to United Data Technologies after a bid solicitation in May 2024.

Technology program staff stated in interviews with M&J that the District reviews its IT and MIS contracts regularly to ensure the District is receiving the necessary level of service for the funds available. Staff stated that the Technology program structures new contracts and contract renewals with vendors to include technical support alongside the software or hardware purchased.

Additionally, the MIS Director of Instructional Technology stated that the District added GoGuardian for web filtering, classroom device-use management, and harm prevention. Subsequently, the program assessed a different option (Hāpara) but decided to remain with GoGuardian.

While program management may verbally evaluate service contracts, the District does not document the evaluation of these contracts outside of the bid solicitation process.

Recommendation: The Technology program should consider conducting periodic assessments of contracted services and document the assessments for presentation to District management and the School Board as justification for contracts and expenditures. Program staff could consider implementing a standardized assessment form that they complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

Transportation

The District's primary Transportation-related recurring contract is for the provision of gas, diesel, and oil used for the operation of its school buses, white fleet vehicles, and small motors. At the end of each fiscal year, the District issues an invitation for bids for the provision of gas, diesel, and oil to ensure that GCSD continually receives the best prices for the goods.

A review of the District's white fleet inventory indicates that the Transportation Department identifies the most appropriate vehicle for each intended purpose (e.g., a 2022 International Service Truck purchased at the start of FY 2024 for the Transportation and Maintenance departments' joint operational needs) and has purchased these vehicles from at least 15 local vendors.

School Board meetings minutes do not indicate that evaluations of needs and service providers are documented beyond invitations to bid and award recommendations made to the School Board.

Recommendation: The Transportation Department should document service provider assessments for presentation to District management and the School Board as justification for contracts and expenditures. Program staff could consider implementing a standardized assessment form that they complete for each contracted vendor annually and/or at the end of the contract term to help evaluate vendor performance and costs.

Conclusion: Partially Meets

Debt Servicing

The District does not outsource or contract any services related to Debt Servicing, and therefore does not have any services to assess.

Conclusion: Not Applicable

Subtask 3.3 – Opportunities for Alternative Service Delivery Methods

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

Facilities

Because the Maintenance Department evaluates whether each individual service or project would be more effectively and economically managed in-house versus through a vendor, M&J did not identify significant opportunities for alternative program service delivery.

Conclusion: Meets

School Safety and Security

One alternative service method numerous school districts in Florida have adopted since 2018 is the school guardian program, which supplements SROs with school-based volunteer safe-school officers.[10] At its May 19, 2026, meeting, the School Board approved an agreement with the Sheriff's Office to manage one such guardian program for GCSD. In interviews with M&J, the Director of School Safety stated that the program has existed, but due to limited training opportunities, the District has not regularly identified volunteers to serve as guardians. The Director of School Safety further stated that the Gulf County Board of County Commissioners is establishing a County-owned shooting range, which will allow the District to train volunteers as guardians in a more cost-efficient way than renting access at private shooing ranges. Use of the forthcoming County-owned shooting range will allow the District to fully develop its guardian program.

M&J did not identify significant opportunities for additional alternative program service delivery.

Conclusion: Meets

Technology

The District's Technology program relies on a help desk email inbox, which limits the program's ability to track performance, workload, and trends. A leading practice for technology programs in public sector organizations, including school districts, is the use of a work order or ticketing system. These systems can allow for automated workflows to direct requests to the relevant staff member or contractor, better tracking of work requested and completed, and can create more opportunities for proactive planning.

Recommendation: The District should consider purchasing or developing in-house a work order or ticketing system for the Technology program to better track and evaluate work performed, workloads,

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[10] The Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Guardian Program, as authorized by the Marjory Stoneman Douglas High School Public Safety Act (Ch. 2018-3, *Laws of Florida*)

and trends in requests. The District could consider encouraging the Technology program's service providers to participate in or connect to the work order/ticketing system which would allow for better integration and oversight of vendors' activities.

Conclusion: Partially Meets

Transportation

The School Board frequently approves out-of-district or out-of-state travel for student groups (e.g., band students, sports teams, National Honor Society officers) to attend relevant conferences, clinics, sporting events, and other special events. School Board meeting minutes do not indicate whether this travel is consistently conducted via school buses or makes use of the District's variety of white fleet vehicles. The use of white fleet vehicles for smaller group travel can limit the costs associated with school bus transportation (e.g., fuel costs, maintenance costs, driver overtime pay).

Recommendation: The Transportation Department should ensure it is considering the use of white fleet vehicles for the transport of individual students and student groups when the number of students is not high enough to justify the use of a school bus.

Conclusion: Partially Meets

Debt Servicing

M&J did not identify any opportunities for alternative service delivery of the Debt Servicing function.

Conclusion: Meets

4. Goals, Objectives, and Performance Measures

<u>Goals, Objectives, and Performance Measures</u>
Overall Finding: Does Not Meet

The District's mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions are limited, especially in written form. The District has not developed program-level goals, objectives, and performance measures and standards for the programs evaluated in this audit. Therefore, the District does not have the means to track these programs' progress in meeting the District's overall mission.

The District approved a five-year strategic plan before the start of FY 2026, meaning the District operated under this strategic plan during M&J's fieldwork. The goals and objectives within the plan were limited to instruction and did not address any of the five programs evaluated.

If the District develops program-level goals and objectives, only its School Safety and Security program has adequate internal controls in place, thanks to its State reporting requirements, to help provide reasonable assurance that progress will be made toward achieving the goals and objectives. The other programs would need to strengthen policies, procedures, and performance tracking tools and methodologies.

Findings by Subtask:

- Subtask 4.1 – Clear and Measurable Goals and Objectives: Does Not Meet
- Subtask 4.2 – Consistency with Strategic Plan: Does Not Meet
- Subtask 4.3 – Performance Measures and Standards: Does Not Meet
- Subtask 4.4 – Internal Controls: Partially Meets

Subtask 4.1 – Clear and Measurable 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.

Overall Conclusion: Does Not Meet

Facilities

The District does not maintain any written program-level goals and objectives for the Facilities program.

In interviews with M&J, the Superintendent stressed that the goal of the Facilities program is to achieve eligibility for State funding to build a new, consolidated school in Wewahitchka that would replace the current elementary and junior/senior high school in the community. School Board workshop minutes reiterate the Superintendent's goal.

Documentation that is intended to provide strategic direction to the District does not establish goals and objectives that the Facilities program could use as direction. The Strategic Plan does not include any goals and objectives related to the Facilities program. The Work Plans do not include goals and objectives – most years the Work Plan only included expected revenues and expenditures by high-level budget categories, without identifying individual projects or activities.

Recommendation: The Maintenance Department should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

School Safety and Security

The District does not have any publicly accessible, program-specific goals and objectives for the School Safety and Security program. However, the District maintains program-level goals and objectives as part of its sensitive safety and security documentation, according to the Director of School Safety. According to its meeting minutes, the School Board approved a 2024-2025 District Comprehensive School Safety Plan in September 2024. This plan contains program-level goals and objectives, as its intent is to identify means to provide safety and security services within the District. The goals and objectives are aligned with both District initiatives and Statewide requirements and programs.

In interviews with M&J, the Director of School Safety and Security stated that each principal has school-specific goals and objectives related to the program. While these goals and objectives are not consistently documented or published due to their sensitive nature, the goals and objectives provide guidance for activities and initiatives specific to each school's safety and security needs.

As discussed previously in this report, the District regularly assesses its School Safety and Security program in School Board executive sessions. These assessments include evaluations of the District's progress toward achieving its program-level goals and objectives, according to the Director of School Safety.

Conclusion: Meets

Technology

The District does not maintain any written program-level goals and objectives for the Technology program. Additionally, the Strategic Plan does not include any goals and objectives related to the Technology program.

The new School Board policies adopted in May 2026 instruct the Superintendent to develop an annual Comprehensive Technology Plan, which could provide goals and objectives for the program. During interviews and fieldwork, District staff did not indicate to M&J that this plan exists. The District's website includes a 2023 policy and procedure plan, but it functions solely as a series of technology-use policies and procedures and does not provide any strategic information, such as goals and objectives.

Recommendation: The Technology program should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

Transportation

The District does not maintain any written program-level goals and objectives. District documents intended to provide direction, such as the Strategic Plan, do not include any goals and objectives related to the Transportation program.

Recommendation: The Transportation Department should consider writing and then adopting a set of program-level goals and objectives that align with the vision and priorities established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of program activities and expenditures. The program-level goals and objectives should focus on key expectations for the program's performance and cost, provide daily direction for program staff, and provide a means to assess the program.

Conclusion: Does Not Meet

Debt Servicing

The District's Debt Servicing function currently processes infrequent sources of debt, and the District does not have the intention to begin issuing debt or otherwise increase the services provided by the function. If the District decides to begin issuing or taking on higher amounts of debt, and on a more frequent basis, then the District would need to develop function-level goals and objectives.

Conclusion: Not Applicable

Subtask 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.

The District uses a five-year Strategic Plan to provide direction for the programs and activities conducted by GCSD. The most recent version of the plan was adopted on May 27, 2025, to cover the period from 2025 to 2030. The cover of the plan states that the District reviews its strategic plan annually.

In addition to providing overall information about the District (e.g., leadership, number of students and teacher, District report card scores), the 2025-2030 Strategic Plan establishes three goals with associated objectives and performance indicators and targets:

- All students will be engaged learners, as evidenced by learning gains and improved attendance;
- All staff members are respected and valued professionals with certification; and
- Students will have pathways to further their education and graduate with college credit and/or certifications.

Because this audit's in-scope programs do not have program-level goals and objectives, the District is not able to ensure alignment of its programs with its overall strategic direction. While the Strategic Plan establishes meaningful goals, objectives, and performance indicators and targets that can be used to evaluate and provide guidance for the District's instructional activities, the plan is not able to provide holistic alignment of its direction, operation, and activities, which would include the programs that could be funded by a potential surtax.

As previously stated in Subtask 4.1, M&J recommends that the District consider developing program-level goals and objectives for each of the programs assessed by this audit (Facilities, School Safety and Security, Technology, Transportation, and Debt Servicing) that are consistent with the mission, goals, and objectives identified by the District's strategic plan.

Overall Conclusion: Does Not Meet

Subtask 4.3 – Performance Measures and Standards

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: Does Not Meet

Facilities

The District does not track performance measures and standards for the Facilities program. The Maintenance Department uses a work order system that could be used to track performance measures but does not currently use the system in this manner.

Recommendation: The Maintenance Department should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

School Safety and Security

The District's School Safety and Security program reviews a variety of performance measures as part of the Director of School Safety's quarterly executive sessions presentations to the School Board. In interviews with M&J, the Director of School Safety stated that the program reviews the results of safety drills; school-based risk assessments; actions taken to address deficiencies and noncompliance; school hardening initiatives; and available metrics related to incidents, mental health, and bullying.

Throughout the year, school-based District employees, oftentimes principals and vice principals or their designees, track and submit data on incidents and disciplinary actions into FLDOE's School Environmental Safety Incident Reporting ("SESIR") System. The Director of School Safety reviews the SESIR data to understand patterns in behavior and recommend changes in District policies and practices to the School Board. The District additionally inputs data into the Florida Safe Schools Assessment Tool ("FSSAT") on an ongoing basis to track, measure, and evaluate physical safety, crisis planning, and emergency policies.

Conclusion: Meets

Technology

The District does not track performance measures and standards for the Technology program.

The District maintains a help desk email inbox that could be used to track performance measures but does not appear to be used for that purpose at the time of this preliminary assessment. Any use of the help desk email inbox to track performance measures, however, would require manual evaluation and entry of data into a separate tracking mechanism (e.g., spreadsheet, dashboard). The District does not have a work order or ticketing system for the Technology program that could help automate tracking measures.

Recommendation: The Technology program should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

Transportation

The District does not track performance measures and standards for the Transportation program.

The Florida Department of Education requires school district transportation departments to conduct a quarterly inspection of each school bus and provide certain data (e.g., employee counts, student counts, vehicle counts, miles driven, expenditures) to the State on an ongoing basis. The Transportation Department could use some of these data, including inspection results, to develop measures and standards that could evaluate program performance against any goals and objectives established for the program.

Recommendation: The Transportation program should consider identifying performance measures and standards as part of the development of program-level goals and objectives. The District should then track the identified performance measures against established standards and use the collected data to monitor the program's performance, evaluate progress toward the program-level goals and objectives that the District adopts, and support future improvements to the program's service delivery methods.

Conclusion: Does Not Meet

Debt Servicing

The District does not explicitly track debt outside of standard budgeting and financial trackers and reports. The types of debts incurred, however, have not required specialized tracking or documenting. As such, there are not necessarily measures and standards relevant to program performance beyond timely payments, which financial documents and audits show to be the case.

Conclusion: Not Applicable

Subtask 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.

Overall Conclusion: Partially Meets

Facilities

As previously stated in this chapter, the District does not maintain Facilities-program-level goals and objectives or the means to indicate reasonable assurance of program performance. The School Board policies relating to property do not provide adequate guidelines for the Facilities program to ensure performance. One of these policies is "Facilities Planning," which instructs the Superintendent to prepare the Five-Year District Facilities Work Plan ("Work Plan") each year to present to the School Board, present enrollment information to appraise the School Board of the continuing relevance of the plan, and adhere to the uniform Statewide building code. If the District uses the Work Plan to develop goals for the Facilities program and follows through on the projects, initiatives, and objectives established by the Work Plan, the District's controls would serve as reasonable assurance that the District can make progress toward achieving its Facilities-program goals.

Recommendation: The Maintenance Department should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Facilities program.

Conclusion: Partially Meets

School Safety and Security

As previously stated in this chapter, the District maintains program-level goals and objectives (which are not fully available to the public due to sensitivity) and the means to indicate reasonable assurance of program performance. The School Board policies relating to safety and security provide guidelines for the School Safety and Security program to ensure performance. Policy 8405, titled "School Safety and Security," establishes requirements to adhere to State rules, laws, and regulations, which are in line with the District's goals and objectives, according to the Director of School Safety.

As part of the development of its District Comprehensive School Safety Plan, the School Safety and Security program is required to utilize FSSAT to evaluate physical site security and establish risk mitigation procedures. Utilization of FSSAT, including the mandatory annual reporting the District is required by statute to submit through the tool, provides the District with program controls that provide reasonable assurance that program goals and objectives will be met.

Conclusion: Meets

Technology

As previously stated in this chapter, the District does not maintain Technology-program-level goals and objectives or the means to indicate reasonable assurance of program performance. School Board policies relating to technology do not provide adequate guidelines for the Technology program to ensure performance, though do establish a future procedure that could. Technology-related policies, such as "Information Security" and "Information Management" are primarily controls for maintaining compliance with information security and records retention requirements. While these could be related to goals and objectives, the policies don't provide assurance that progress would be made toward the Technology goals and objectives other school districts frequently have (e.g., device replacement schedules, maintaining specific network speeds, etc.).

The program-developed 2023 policy and procedure plan functions as a series of technology-use policies and procedures and would not provide reasonable assurance that goals and objectives would be met. The School Board policies adopted in May 2026 instruct the Superintendent to develop an annual Comprehensive Technology Plan, which could provide reasonable assurance that goals and objectives established for the program would be met if developed.

M&J requested, but did not receive, contracts for the District's outsourced technology services. A review of agreements between other school districts and their technology-related service providers indicates that many such contracts include controls and reporting that could be used to help ensure progress is made toward achieving goals and procedures.

Recommendation: The Technology program should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Facilities program. The District could consider amending contracts with its third-party technology service providers to strengthen controls established by the respective agreements.

Conclusion: Partially Meets

Transportation

As previously stated in this chapter, the District does not maintain program-level goals and objectives for the Transportation program or the means to indicate reasonable assurance of program performance. School Board policies relating to transportation do not provide adequate guidelines for the Transportation program to ensure performance. The “Transportation” policy (Policy 8600) establishes the responsibilities of the Director of Transportation, principals, and bus drivers, as well as the requirements for students to be provided District bus transportation. If the program establishes goals and objectives that are aligned with the compliance measures and job instructions established by the policy, the policy could help ensure the program meets goals and objectives.

Recommendation: The Transportation Department should establish policies and procedures for the evaluation of program activities and expenditures relative to program-level and District-wide goals and objectives. As appropriate, the School Board should review and approve or amend policies established for the Transportation program.

Conclusion: Partially Meets

Debt Servicing

The District’s newly adopted School Board policies include a policy titled “Borrowing” that establishes a requirement for the Superintendent to prepare data related to potential borrowing and present the data with a recommendation to the School Board. The limited nature of the policy does not provide reasonable assurance that the District would meet goals and objectives. However, as previously stated in Subtask 4.1, the District’s infrequent use of debt mechanisms does not currently necessitate goals and objectives. However, if the District were to consider more frequent and more complex debt vehicles, the District would need to develop policies and procedures to provide reasonable assurance that the District would meet any goals and objectives developed for the Debt Servicing function.

Conclusion: Not Applicable

5. Public Documents, Reports, and Requests

<u>**Program Documents, Reports, and Requests**</u>
Overall Finding: Partially Meets

As identified in previous Tasks, the District does not have the strongest controls and systems in place to ensure the public has access to real-time program performance and cost information. The District needs to improve its documentation processes, as well as implement stronger controls, policies, and processes to ensure public information is accurate and complete and identifying methods to correct erroneous or incomplete information. Additionally, improvements to the organization of and resources available on the website could present opportunities to improve and increase the information available to the public regarding the programs assessed in this audit.

Findings by Subtask:

- Subtask 5.1 – Information Systems: Partially Meets
- Subtask 5.2 – Public Access to Information: Does Not Meet
- Subtask 5.3 – Accuracy and Completeness of Public Information: Partially Meets
- Subtask 5.4 – Public Information Correction Procedures: Does Not Meet
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: Partially Meets

Subtask 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.

Overall Conclusion: Partially Meets

Facilities

The Maintenance Department uses a work order system to track maintenance requests and work performed. As demonstrated in **Exhibit 5-1**, work orders input and exported from the system provide a series of information points that, if tracked and compiled, should be able to provide the program with the ability to provide useful, timely, and accurate information to the public. Each work order includes information including the location, the work request, worker identification, tasks with associated hours worked, related costs, and vendors used.

Exhibit 5-1: Sample Maintenance Work Order

Work Order # **12862**	Gulf County School Board Maintenance Work Order						Date Printed: **6/8/2026**
Center: **Wewahitchka Elementary School**	Bldg:	Room: **K Shiver new room**	Equip#:	Reason: **General Maintenance**			
Contact:	Entered By: **Jennifer Guffey**		Safety:	Page:	Line:	Date For Reason:	
Work to be done:	**move Kelly□s desk to her new room**						Priority: **Normal**
Responsible Worker: **Justin Smith**		Inspected and approved by:				Date Completed:	
Workmen:		Hrs Worked:	Areas of Work:				
Comments:							

Material Costs and Vendor

Date (MM/DD/YY)	Materials Description	Vendor	Cost	Tech Initials

Source: Gulf County School District, June 2026

The District uses a financial system, Skyward, which has the capacity to export useful, timely, and accurate program financial information that could be reported to the public. Meeting minutes indicate that the School Board approved budget matters and payment of bills presented by the Finance Department. These presentations use information exported from this system.

Conclusion: Meets

School Safety and Security

The School Safety and Security program uses the Florida Safe Schools Assessment Tool ("FSSAT") to monitor risk and compliance, which can help ensure program information is developed in an accurate and timely manner, however much of the program's real-time information is sensitive and cannot be shared publicly. The Director of School Safety's reports to the School Board are conducted during executive sessions, so the information is not available to the public. Instead, members of the public can also access program data through the District's submissions to the Florida Department of Education's School Environmental Safety Incident Reporting ("SESIR") System, though SESIR reports do not provide real-time information and may not always be accurate or complete as it relies on school-based employees to regularly submit data using consistent definitions of incident types and disciplinary actions.

When the program needs to communicate with members of the public, the District uses its social media accounts to provide timely and useful information about safety and security topics, such as a May 2026 reminder that the District's Raptor Alert technology should only be used in the event of a real emergency, as shown in **Exhibit 5-2**.

Exhibit 5-2: Reminder of Proper Safety Technology Use on Facebook

Source: Gulf District Schools on Facebook

The District uses a financial system, Skyward, which has the capacity to export useful, timely, and accurate program financial information that could be reported to the public. Meeting minutes indicate that the School Board approved budget matters and payment of bills presented by the Finance Department. These presentations use information exported from this system.

Conclusion: Meets

Technology

As previously mentioned throughout the report, the Technology program uses a help desk email inbox to track requests and work performed. The email inbox may be able to provide the program with the ability to provide useful, timely, and accurate information to the public, but does not currently do so. Development of ways to present the data in a useful, timely, and accurate manner would require significant manual data identification, collation, and entry. The District does not otherwise have a work order or ticketing system for the Technology program that could capture and easily export information for public use.

The District uses a financial system, Skyward, which has the capacity to export useful, timely, and accurate program financial information that could be reported to the public. Meeting minutes indicate that the School Board approved budget matters and payment of bills presented by the Finance Department. These presentations use information exported from this system.

As noted in Subtask 3.3, M&J recommends that the District consider purchasing or developing in-house a work order or ticketing system for the Technology program to better track and evaluate work performed, workloads, and trends in requests – information that could be useful and timely if available to the public.

Conclusion: Partially Meets

Transportation

During M&J's fieldwork, District staff did not identify whether the Transportation Department uses a fleet management or work order system to track vehicle maintenance needs and work performed. If the data is tracked and compiled using a fleet management or work order system, that system should be able to provide the program with the ability to provide useful, timely, and accurate information to the public.

The District uses a financial system, Skyward, which has the capacity to export useful, timely, and accurate program financial information that could be reported to the public. Meeting minutes indicate that the School Board approved budget matters and payment of bills presented by the Finance Department. These presentations use information exported from this system.

Recommendation: The Transportation Department should review its current resources, including any fleet management or work order system it might use, to determine whether the system can provide useful, timely, and accurate information to the public. If the Transportation Department does not have an appropriate information system, the District should consider purchasing or developing in-house a system that would meet the Transportation program's information collection needs.

Conclusion: Partially Meets

Debt Servicing

Debt Servicing is a function of the Finance Department, which has an information system, Skyward, in place that can provide useful and timely financial information to the public. Based on the District's Annual Financial Reports, the Finance Department appears to have the ability to report on Debt Servicing separately from other financial activities, however it does not currently do so.

As stated in Subtask 1.1, M&J recommends that the Finance Department consider reporting Debt Servicing discreetly, either in its own report or with clearer identification in existing reports.

Conclusion: Partially Meets

Subtask 5.2 – Public Access to Information

Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

Overall Conclusion: Does Not Meet

Facilities

The District does not currently present Facilities program performance information in a public setting. Program cost information may be presented in School Board meetings, but the meeting minutes do not include any of the documents referenced that could provide actual insight into the information, beyond a one-line description of the document/School Board action taken. Similarly, recorded videos of the School Board meetings do not show the documents referenced.

The District website includes current and past District budgets, as well as Annual Financial Reports, which present some program cost data, though do not clearly identify cost information as related to the program. The District website does not include a presence for the Maintenance Department or the Facilities program overall. This is true of both static information and real-time information. The link to procurement solicitations (e.g., Requests for Proposals) can provide some insight into program activities. At the time of this audit, the District did not have any procurement solicitations listed.

Recommendation: The Maintenance Department should consider submitting reports on Facilities program performance to the School Board for inclusion in meeting discussions and records. The District should include reports and other documents referenced in meeting minutes and/or make agenda packets that include these reports and documents available to the public. Furthermore, the District should develop a presence for the Facilities program on GCSD's website and provide periodic updates of program information on the website.

Conclusion: Does Not Meet

School Safety and Security

As previously stated in Subtask 5.1, program information is frequently sensitive and may contain confidential details, which limits the District's ability to provide the public with access to program information beyond the reports compiled through SESIR. Program cost information may be presented in School Board meetings, but the meeting minutes do not include any of the documents referenced. Similarly, recorded videos of the School Board meetings do not show the documents referenced.

The District website includes current and past District budgets, as well as Annual Financial Reports, which present some program cost data, though do not clearly identify cost information as related to the program.

The District website includes a webpage for School Safety with a variety of resources, including training for parents, information about the FortifyFL anonymous tipline app used by the State, safety documents (e.g., Emergency Quick Reference Guide, Active Shooter Procedures), and emergency contacts. The only real-time program information available to the public is occasional social media posts providing necessary updates on safety equipment and its proper use.

Recommendation: The District could consider presenting School Safety and Security program cost data and non-sensitive program performance data, as available, both in School Board meeting documents and on the District website. The District could also consider presenting a limited amount of information during public School Board sessions, such as the number of school-based audits/inspections conducted during the previous quarter and the number of deficiencies or areas of noncompliance identified.

Conclusion: Partially Meets

Technology

The District does not currently present Technology program performance information. Program cost information may be presented in School Board meetings, but the meeting minutes do not include any of the documents referenced. Similarly, recorded videos of the School Board meetings do not show the documents referenced.

The District website includes current and past District budgets, as well as Annual Financial Reports, which present some program cost data, though do not clearly identify cost information as related to the program.

If the District website includes a presence for the Technology program, it is not clearly identifiable. This is true of both static information and real-time information. On the Reports webpage, the District includes a 2023 GCSD IT Policy and Procedure Plan, though this document provides limited useful program information beyond static policies and procedures.

Recommendation: The District should consider developing reports on Technology program performance and submitting these reports to the School Board for inclusion in meeting discussions and records. The District should include reports and other documents referenced in meeting minutes and/or make agenda packets that include these reports and documents available to the public. Furthermore, the District should develop a clearer presence for the Technology program on GCSD's website and provide periodic updates of program information on the website.

Conclusion: Does Not Meet

Transportation

The District does not currently present program performance information. Program cost information may be presented in School Board meetings, but the meeting minutes do not include any of the documents referenced. Similarly, recorded videos of the School Board meetings do not show the documents referenced.

The District website includes current and past District budgets, as well as Annual Financial Reports, which present some program cost data, though do not clearly identify cost information as related to the program. The District website does not include a presence for the Transportation Department or the overall program. This is true of both static information and real-time information.

Recommendation: The Transportation Department should consider submitting reports on program performance to the School Board for inclusion in meeting discussions and records. The District should include reports and other documents referenced in meeting minutes and/or make agenda packets that include these reports and documents available to the public. Furthermore, the District should develop a presence for the Transportation program on GCSD's website and provide periodic updates of program information on the website.

Conclusion: Does Not Meet

Debt Servicing

The District website includes current and past District budgets, as well as Annual Financial Reports, which present some high-level debt data, though do not consistently clearly identify the specific expenditures and costs related to Debt Servicing. Nor does the information provided by the District provide real-time or periodic updates on the status of remaining debt balances and payment plans.

As stated in Subtask 1.1, M&J recommends that the Finance Department establish written reports that list relevant long-term debts and obligations; total principal and interest (if applicable); payment dates; starting, current, and projected balances; and any other information that would present District management with an understanding of the function's performance.

Conclusion: Does Not Meet

Subtask 5.3 – Accuracy and Completeness of Public Information

Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

As four of the five programs did not identify separate methods for ensuring the accuracy and completeness of any performance and cost information provided to the public or submitted to the Florida Department of Education (e.g., District transportation profile), M&J presented this Subtask as primarily an overall finding, rather than individual program findings, with the exception of the School Safety and Security program.

In interviews with M&J, the Assistant Superintendent for Business stated that the District has not consistently had a single individual responsible for public records requests. Currently, the Assistant Superintendent for Business has taken responsibility for requests in order to better control what/how information is presented. M&J did not identify documentation of this process during fieldwork.

The School Board policies adopted in May 2026 instruct the Superintendent to develop a Public Information Program, or similar external communications function, which could provide a centralized review of information and a process to help ensure accuracy and completeness of information. At the time of this audit, the function was not in place.

Recommendation: The District should consider establishing an external communications function responsible for reviewing the accuracy and completeness of information intended for public access. The function could establish one or more new positions dedicated to communications or could identify an existing position that will be responsible for reviewing and approving the District's external communications.

Overall Conclusion: Partially Meets

School Safety and Security

As part of the District's school safety and security reporting requirements, the District regularly submits incident and disciplinary data to the SESIR System. In interviews with M&J, the Director of School Safety stated that principals and vice principals, or their designees, are the primary parties responsible for submitting SESIR data to FLDOE. As part of this requirement, the principals, vice principals, data entry clerks, guidance counselors, and anyone else designated to assist with SESIR data entry is required to receive training on ensuring accuracy and completeness of the data. According to the Director of School Safety, the most recent training took place two days prior to the interview with M&J. Furthermore, while the State training is a one-time requirement, the District requires employees responsible for data entry to take the training course every other year.

At the end of the year, the Director of School Safety reviews the data entered by each school to ensure its accuracy and completeness.

Conclusion: Meets

Subtask 5.4 – Public Information Correction 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 in public documents, reports, and other materials prepared by the School District and that these procedures provide for adequate public notice of such corrections.

As the programs did not identify separate procedures for making corrections to erroneous and/or incomplete public documents, nor procedures for providing adequate public notice of such corrections, M&J presented this Subtask as an overall finding, rather than individual program findings.

In interviews with M&J, District staff did not identify a process for correcting erroneous and/or incomplete program information in public documents, reports, and other materials, or a procedure or adequate public notice of such corrections.

Similar to Subtask 5.3, the School Board policies adopted in May 2026 instruct the Superintendent to develop a Public Information Program, or similar external communications function, which could provide a process to correct erroneous and/or incomplete public information. At the time of this audit, the function was not in place.

Recommendation: The District should consider establishing a procedure for ensuring reasonable and timely action is taken to correct any erroneous and/or incomplete program information in public documents. The District should further consider establishing a procedure for providing public notice of corrections to public documents, reports, and other materials prepared by the programs.

Overall Conclusion: Does Not Meet

Subtask 5.5 – Correction of Erroneous or Incomplete Information

Determine whether the School District has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

Overall Conclusion: Partially Meets

Facilities

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information that required correction. M&J's review of program information and School Board meeting records also did not identify any corrections made to address erroneous and/or incomplete program information. Since School Board meeting records do not include any of the documents referenced, it is possible that documents shared among the School Board and program leadership may include instances of erroneous and/or incomplete program information.

Conclusion: Meets

School Safety and Security

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information that required correction.

As discussed in Subtasks 1.3 and 6.3, the 2022 Operational Audit report compiled by the Florida Auditor General included findings of incomplete documentation related to emergency safety drills and the School Resource Officers program. While these findings do not explicitly address the type of information commonly shared as program performance information, and are generally not available to the public, the findings document a continuing concern that program information is occasionally incomplete, especially documentation at the school level, which is the primary responsible level for compiling other program information, such as SESIR data.

As is further discussed in Subtasks 1.3 and 6.3, the District took actions to mitigate these findings of incomplete program information, though the 2025 Operational Audit found that the program still maintained incomplete information related to the School Resource Officer program. The District's focus in mitigating these findings was improving the documentation process moving forward rather than correcting previous incomplete documentation.

Recommendation: The School Safety and Security program should implement policies and procedures to better ensure program documentation is complete, including any documentation that the program has made available to the public or will make available to the public.

Conclusion: Partially Meets

Technology

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information that required correction. M&J's review of program information and School Board meeting records also did not identify any corrections made to address erroneous and/or incomplete program information. Since School Board meeting records do not include any of the documents referenced, it is possible that documents shared among the School Board and program leadership may include instances of erroneous and/or incomplete program information.

Conclusion: Meets

Transportation

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete program information that required correction.

As discussed in Subtasks 1.3 and 6.3, the 2023 and 2026 Attestation Examination reports compiled by the Florida Auditor General included findings related to erroneous reported information regarding ridership and vehicles, which impacts the total amount of eligible transportation funding the District receives from the State. While these findings do not explicitly address the type of information commonly shared as program performance information, and are generally not available to the public, the findings document a continuing concern that program information is occasionally erroneous.

As is further discussed in Subtasks 1.3 and 6.3, the District responded on both occasions that procedures for ensuring accurate entry, documentation, and reporting of data would be strengthened. The District's focus in mitigating these findings was improving the documentation process moving forward rather than correcting previous incomplete documentation.

Recommendation: The Transportation program should implement policies and procedures to better ensure program reporting is accurate, including any reporting that the program or the State has made available to the public or will make available to the public.

Conclusion: Partially Meets

Debt Servicing

In interviews with M&J, program staff did not identify any instances of erroneous and/or incomplete Debt Servicing-related information that required correction.

The 2022 and 2025 Operational Audit reports compiled by the Florida Auditor General identified a repeated finding related to fiscal transparency as reported on the website. While not directly related to Debt Servicing, the finding indicated a need to strengthen the procedures for ensuring the District is not providing incomplete financial information, which could impact each of the programs and the Debt Servicing function. As of M&J's audit, the District has included financial transparency reports and links on its website that appear to satisfy the State law requirements.[11]

Conclusion: Meets

[11] Sections 1011.035(2) and 1011.20(2)(c), *Florida Statutes*

6. Program Compliance

<u>Program Compliance</u>
Overall Finding: Partially Meets

The District is subject to numerous regularly and randomly occurring compliance assessments, site visits, inspections, and evaluations by numerous regulatory bodies. These external assessments help program staff understand what compliance specialists are reviewing for, which helps program staff proactively identify potential compliance issues. The District's internal controls, tracking systems, and information systems help provide assurance that the District is identifying deficiencies before they rise to the level of compliance issues, though internal controls could be strengthened for multiple programs. The District may also need to consider strengthening internal controls over the potential use of surtax funds to ensure that identified uses are compliant with State rules, laws, and regulations.

The District's programs have demonstrated an understanding of the importance of addressing noncompliance in a timely and effective manner, though have not always achieved success in mitigating issues.

Findings by Subtask:

- Subtask 6.1 – Compliance Assessment: Partially Meets
- Subtask 6.2 – Compliance Controls: Meets
- Subtask 6.3 – Addressing Noncompliance: Partially Meets
- Subtask 6.4 – Surtax Compliance: Partially Meets
- Subtask 6.5 – Charter School Funds Distribution: Not Applicable

Subtask 6.1 – Compliance Assessment

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; and local policies.

Overall Conclusion: Partially Meets

Facilities

The Facilities program is subject to several regularly occurring compliance assessments by oversight bodies, including fire safety and health inspectors. In interviews with M&J, program staff stated that the program's primary means of compliance review are: (1) self-identifying issues of noncompliance when doing walkthroughs of facilities or are onsite addressing a maintenance issue, and (2) the external evaluations conducted by the oversight bodies. During M&J's walkthrough of the District properties, the Facilities and Maintenance Coordinator identified a series of issues the Department has addressed or has plans to address in order to mitigate future compliance concerns.

As previously discussed in Chapter 1, the District does not employ a standardized or regularly occurring evaluation for program performance. The same is true for its assessment of program operations for compliance with Federal, State, and local laws, rules, and regulations; contracts; and local policies. While Maintenance Department staff may identify compliance issues while on site in the District's facilities, the process is not documented, and the District does not develop written plans to address potential areas of noncompliance. Documentation of compliance evaluations exists predominantly, if not exclusively, as the results of external audits, reviews, and assessments.

Recommendation: The Maintenance Department should establish a process for periodically assessing program compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; and local policies. The process should include documentation of identified issues, proposed solutions, and actual resolutions of noncompliance (e.g., actions taken, costs, documented changes in policies and procedures, etc.).

Conclusion: Partially Meets

School Safety and Security

School Board meeting minutes indicate that the District performs annual reviews of its safety and security procedures, its implementation of best practices, and its compliance with relevant rules, laws, and regulations. Throughout the year, the Director of School Safety provides updates to the School Board, which include notices of non-compliance, as applicable.

The District is subject to several regularly occurring and randomly occurring compliance assessments by oversight bodies, such as the Florida Department of Education's ("FLDOE") Office of School Safety ("OSS"). Reports on FLDOE's website indicate that the District has met its requirement to submit data to the SESIR system and has met its requirement to submit annual School Safety Risk Assessments ("SSRA") and District Best Practice Assessment ("DBPA") through the Florida Safe Assessment Tool ("FSSAT"). These assessments and data submissions are based on *Florida Statutes*, the *Florida Administrative Code*, and other State rules and regulations. Therefore, by meeting its requirements to submit the SSRAs, DBPA, and SESIR data, the District inherently assesses its compliance with applicable laws, rules, and regulations.

Conclusion: Meets

Technology

As previously discussed in Chapter 1, the District does not employ a standardized or regularly occurring evaluation for Technology program performance. The same is true for its assessment of program operations for compliance with Federal, State, and local laws, rules, and regulations; contracts; and local policies.

The District's Technology program functions primarily in a reactive state, addressing needs as they arise. Due to limited staffing, program staff are not consistently available to conduct internal assessments of the District's information technology ("IT") and management information system ("MIS") compliance. Compliance assessments are conducted by outside entities with whom the District maintains contracts (e.g., cybersecurity vendor).

Recommendation: The Technology program should establish a process for periodically assessing its compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; and local policies. The process should include documentation of identified issues, proposed solutions, and actual resolutions of noncompliance (e.g., actions taken, costs, documented changes in policies and procedures, etc.). The process can incorporate service delivery vendors as necessary.

Conclusion: Partially Meets

Transportation

As previously discussed in Chapter 1, the District does not employ a standardized or regularly occurring evaluation for Transportation program performance. The same is true for its assessment of program operations for compliance with Federal, State, and local laws, rules, and regulations; contracts; and local policies.

The program's primary source of compliance assessment is through external regulatory bodies' evaluations, such as the Florida Auditor General's triennial Attestation Examination on the Florida Education Finance Program as it relates to Full-Time Equivalent Student Enrollment and Student Transportation. Reports on FLDOE's website indicate that the District has met its requirement to submit data regarding ridership, vehicles, staffing levels, expenditures, and similar transportation-related information. This data is subject to State rules and regulations, meaning the District inherently assesses its compliance with applicable laws, rules, and regulations as it collects and reports this data to the State.

Recommendation: The Transportation program should establish an internal process for periodically assessing its compliance with applicable Federal, State, and local laws, rules, and regulations; contracts; and local policies. The process should include documentation of identified issues, proposed solutions, and actual resolutions of noncompliance (e.g., actions taken, costs, documented changes in policies and procedures, etc.).

Conclusion: Partially Meets

Debt Servicing

Assessment of noncompliance for Debt Servicing is part of the Finance Department's regular assessment of noncompliance for the District's financial practices overall.

Conclusion: Meets

Subtask 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.

Overall Conclusion: Meets

Facilities

School Board policies list procedures and requirements for maintaining compliance with grant requirements; procurement rules; and code compliance, building permits, and construction codes, as they pertain to the Facilities program. The use of the work order system can provide internal controls to identify and mitigate potential issues of noncompliance through proactive maintenance, when used consistently.

The Florida Auditor General's Financial and Federal Single Audit of the District for FY 2023 identified a significant deficiency in program controls that resulted in uncertain consistent compliance with the Davis-Bacon Act for Federally funded construction projects. Subsequent to the audit, the District developed and implemented procedures to ensure compliance with the Davis-Bacon Act. As implemented, these procedures provide reasonable controls to ensure program compliance with the Davis-Bacon Act.

Conclusion: Meets

School Safety and Security

The School Safety and Security program has adequate controls to ensure compliance. In addition to external evaluations, self-assessments, and data-submission requirements from the State, the District has prescriptive policies that establish processes and procedures for ensuring compliance. The District also has an agreement with the Gulf County Sheriff's Office ("Sheriff's Office" or "Sheriff"), which should establish additional processes and procedures for ensuring compliance with Federal, State, and local laws, rules, and regulations, based on a review of peer districts' agreements. The agreement establishes the Sheriff as partially responsible for reviewing the program's compliance as it relates to law enforcement matters. The Sheriff's Office, like the State's other law enforcement agencies, has explicit State requirements to maintain compliance with rules, laws, and regulations that are directly related to the School Safety and Security program.[12]

Conclusion: Meets

Technology

The District's new School Board policies include requirements for Technology program activities to remain aligned with numerous Federal, State, and local laws, rules, and regulations. As laws change, the new contract with Neola will result in updates to the District's policies. School Board meeting minutes indicated that even before the adoption of the new policies, Neola representatives regularly presented at School Board meetings updates to the District's new policies. By following these policies and procedures, the program should remain compliant.

Additionally, agreements with vendors should have clauses that create processes for assessing and maintaining compliance, based on industry standards for contracted IT services (especially

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[12] Including, but not limited to, ss. 30.15, 1006.07, and 1006.12, *Florida Statutes*, and the Marjory Stoneman Douglas High School Public Safety Act (Ch. 2018-3, *Laws of Florida*)

cybersecurity). M&J requested, but did not receive, copies of these contracts and, therefore, could not confirm that the agreements contain provisions that can serve as compliance controls.

As mentioned through this report, however, the Technology program does not use a work order or ticketing system for tracking of work completed, instead using a help desk email inbox, which limits its ability to consistently and efficiently identify trends that could be emblematic of compliance issues. As previously stated in Subtask 3.3, M&J recommends that the District consider employing a work order or ticketing system for the Technology program, which could help improve the program's internal ability to monitor compliance.

Conclusion: Partially Meets

Transportation

The District's new School Board policies include requirements for Transportation program activities to remain aligned with numerous Federal, State, and local laws, rules, and regulations. As laws change, the new contract with Neola will result in updates to the District's policies. School Board meeting minutes indicated that even before the adoption of the new policies, Neola representatives regularly presented at School Board meetings updates to the District's new policies. following these policies and procedures should help the program remain compliant.

Statutorily required safety inspections of the buses and regular reporting to FLDOE can also establish additional layers of control to the District's framework for ensuring compliance.

Reports on FLDOE's website indicate that the Transportation Department meets its reporting deadlines to submit data including illegal passing of school buses, inventory statistics, facilities summaries, Transportation program characteristics, and funding summaries. Regular review and submission of this data helps the District assess items of general compliance.

It should be noted that while the District has adequate controls in place, the Attestation Examinations by the Florida Auditor General suggest that the controls have not always been activated. So, while the program meets the requirements of this subtask, the following subtask demonstrates the results of not relying on established controls.

Conclusion: Meets

Debt Servicing

The District has strong internal controls for its financial processes. Neither the audits conducted by the Florida Auditor General (operational, financial, single audit) nor M&J's review of the District's policies, procedures, and practices indicated weaknesses in the District's internal controls to maintain program compliance.

Conclusion: Meets

Subtask 6.3 – Addressing Noncompliance

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

Facilities

As discussed in Subtasks 1.3 and 6.2, the District received a finding of noncompliance with the Davis-Bacon Act in its FY 2023 Financial and Federal Single Audit report, which was addressed through the establishment of relevant procedures in a reasonable and timely manner.

During M&J's walkthrough of the District's facilities, Maintenance Department staff identified issues of noncompliance identified and cited during external assessments, such as the Annual Comprehensive Safety Inspection. While some of these issues had been addressed, others were still present such as inoperable doors that were identified as building exits. M&J requested but did not receive copies of the inspection reports and therefore could not validate that the areas of noncompliance were cited or that the District had taken steps to address the areas of noncompliance identified in inspection reports.

Recommendation: The Maintenance Department should establish and implement mechanisms for prioritizing and addressing identified areas of noncompliance with 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. The District should further establish a process for monitoring and evaluating corrective actions taken to address deficiencies and issues of noncompliance.

Conclusion: Partially Meets

School Safety and Security

As discussed Chapters 1 and 5, the 2022 Operational Audit prepared by the Florida Auditor General included a finding, repeated in part in the 2025 Operational Audit, identifying noncompliance with requirements related to safety drills and the School Resource Officer ("SRO") program (e.g., training certification, attendance records). While the portion of the 2022 finding regarding documentation and performance of safety drills was satisfactorily addressed, the portions of the finding relevant to the SRO program were not.

The first finding stated that monthly active shooter and fire drills were occasionally conducted but left undocumented. Procedures were established that strengthened annual training in drill protocol and regulations for site-based administrators. The drill documentation form was updated and additional protocols established to ensure adherence. This finding was not repeated in the 2025 Operational Audit.

The repeat finding stated that the District (1) did not consistently document School Resource Officers' ("SRO") attendance at their assigned schools to show at least SRO was present during school hours, and (2) did not maintain documented verification of SROs completing required mental health crisis intervention training. The District's response indicated that schools will be required to submit timesheets and that the SRO contract with the Gulf County Sheriff's Office would be updated to include confirmation of training. The 2025-2026 agreement added a provision stating "documentation will be maintained by the principal to ensure that one SRO is present during school hours."

Recommendation: The School Safety and Security program should establish and implement mechanisms for prioritizing and addressing identified areas of noncompliance with 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. The District should further establish a process for monitoring and evaluating corrective actions taken to address deficiencies and issues of noncompliance. When necessary, District leadership should strengthen training and messaging provided to school-based employees to ensure everyone related to the program through the District understands the importance of addressing noncompliance and subsequently maintaining compliance.

Conclusion: Partially Meets

Technology

In interviews with M&J, District staff asserted that the Technology program has not had any noted issues of noncompliance. M&J's review of available program information and School Board meeting minutes also did not identify any notices of noncompliance related to the Technology program.

Conclusion: Meets

Transportation

As discussed in Subtask 1.3 and Chapter 5, the Auditor General identified several instances of noncompliance in reporting and accuracy of ridership documentation.

FY 2020-21 Noncompliance Findings (Report No. 2023-033)

During the attestation examination for the fiscal year ending June 30, 2021, the Auditor General identified six distinct transportation findings, resulting in a proposed net adjustment of negative 153 students:

- Sample Testing Exceptions: Of the 154 students selected for detailed testing, 30 students had exceptions involving incorrect ridership classifications or lacked verified eligibility for State transportation funding.
- General Testing Exceptions: General tests of the district's broader transportation records revealed an additional 124 students with reporting or eligibility exceptions.

FY 2023-24 Noncompliance Findings (Report No. 2026-176)

For the fiscal year ending June 30, 2024, the Auditor General noted continuing issues, identifying four distinct transportation findings that resulted in a proposed net adjustment of negative 24 students:

- Sample Testing Exceptions: Of the 178 students selected for detailed testing, 21 students were flagged for improper ridership classification or missing eligibility verification.
- General Testing Exceptions: General analytical tests identified an additional six students with reporting errors.

Of the six findings identified in the 2023 Attestation Examination, only one was repeated in the 2026 Attestation Examination, indicating that the Transportation Department addressed specific reporting issues but not the core noncompliance issues.

The 2023 findings resulted in a recommendation to decrease the number of students transported by 153. The 2026 findings resulted in a recommendation to decrease the number of students transported by 24.

The 2026 report also included a finding related to erroneous reported information about the number of buses in operation due to data entry errors including passenger vans on two occasions.

The District responded on both occasions that procedures for ensuring accurate entry, documentation, and reporting of data would be strengthened.

Recommendation: The Transportation Department should establish and implement mechanisms for prioritizing and addressing identified areas of noncompliance with 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. The District should further establish a process for monitoring and evaluating corrective actions taken to address deficiencies and issues of noncompliance.

Conclusion: Does Not Meet

Debt Servicing

The District did not identify any instances of noncompliance for the program. The audits conducted by the Florida Auditor General (e.g., operational, financial, single) did not identify any findings related to debt servicing or otherwise.

Conclusion: Meets

Subtask 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.

Overall Conclusion: Partially Meets

The District had not developed a proposed/planned projects list prior to M&J's site visit. During M&J's site visit and follow-up virtual meetings, personnel related to several programs were not aware of the proposed surtax and its intended purpose. Without full familiarity with State laws, rules, and requirements by all individuals responsible for managing program-related projects, the District risks projects not being fully compliant.

School Board policies establish a procedure for the formation of a Citizens' Advisory Committee when the School Board identifies a need or desire for an advisory committee to perform a definite function (e.g., oversee specific funds, recommend District-wide policies, develop a strategic plan). In interviews with M&J, District leadership expressed uncertainty that, should the discretionary sales tax referendum pass, a Citizens' Advisory Committee with authority over the surtax funds and projects would be established.

Subsequent to M&J's fieldwork, the District developed and submitted a list of seven proposed capital improvement priorities for the surtax funds:

1. Construction of New Schools.
2. Pavement and Site Improvements.
3. Major Facility Renovations and Building Improvements.
4. Campus Safety and Security.
5. Technology Infrastructure.
6. Maintenance and Preservation of District Facilities.
7. Athletics and Extracurricular Facilities.

Proposed activities and some specific projects are included for each of the priorities. The plan also includes the following guiding principles:

- Improve student safety and security.
- Address critical facility needs.
- Support student growth and future educational opportunities.
- Preserve existing public assets through responsible maintenance.
- Maximize the long-term value of taxpayer investments.
- Maintain transparency and accountability in the use of all sales tax revenues.

Recommendation: The District should implement stronger internal controls over determination of planned uses of the surtax to ensure those uses are compliant with State laws, rules, and regulations. The District should ensure that all program-related employees with recommendation and/or purchasing authority understand the scope and limitations of the surtax. The District should consider initiating plans to establish a Citizens' Advisory Committee to oversee and/or advise on potential uses of revenues generated by the surtax.

Subtask 6.5 – Charter School Funds Distribution

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: Not Applicable

As there are no charter schools in the Gulf County School District, M&J's assessment is that this subtask is not applicable.

Appendix A: Management Response

The Gulf County School District was provided the opportunity to submit a response letter for inclusion in this report. The District chose not to provide M&J with a response letter for inclusion.