Suwannee County School District Performance Audit –

Prepared for:

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

August 19, 2026

MAULDIN & JENKINS

CPAs & ADVISORS

Overview of Performance Audit Findings

Suwannee County School District
August 19, 2026

Overall, the District Met Expectations in 3 Areas and Partially Met Expectations in 3 Areas

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)	Meets	6	0	0	0
Structure or design of the program (2)	Partially Meets	1	1	0	0
Alternative methods of providing program services or products (3)	Meets	3	0	0	0
Goals, objectives, and performance measures (4)	Partially Meets	1	3	0	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Meets	2	3	0	0
Compliance with appropriate policies, rules, and laws (5)	Meets	3	1	0	1
All Areas (25)		16	8	0	1

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Mauldin & Jenkins conducted a performance audit of the Suwannee County School District ("District") programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution by the Suwannee County School Board on April 28, 2026. These programs are Facilities, School Safety and Security, and Technology. 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 Suwannee County School District met expectations in 3 areas and partially met expectations in 3 areas. Of the 25 total subtasks, the audit determined that the District met 16 and partially met 8. 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 Suwannee County School District met expectations in this area. The District met each of the subtasks in this area.

Even though the District's programs have some limitations to their resources, each program operates through economical, efficient, and effective practices, largely with a proactive focus on strategic planning and data-driven decision-making. Program staff provide regular reports, though not always written, on program performance and cost in real time, allowing for regular evaluation of program performance.

Deficiencies identified by external compliance inspectors are addressed timely and without an adverse impact on the programs' budget and overall cost. The programs' planned work (as opposed to work addressing immediate needs) are part of District-wide, multi-year projects (e.g., roofing replacements).

District records and staff statements indicate that careful consideration is paid to identifying the most economic option for systems, equipment, and services. Staff conduct research into different vendors and different solutions in order to find the most advantageous purchases, balancing pricing, minimum required services, extra services offered beyond those required, and vendor qualifications. When possible, the District attempts to identify vendors who can deliver more or higher quality services than the current vendor at a lower price than the current vendor.

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

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

Due to SCSD's relatively small size, the overall organizational structure of the District's central office is streamlined, with clear chains of command and no excessive layers of administrative review and approval. Each program's staffing levels meet the District's current baseline needs, but improved service delivery is possible through restructuring and growth. Whereas some programs look externally to contractors who can augment program staffing, other programs try to bring as many services in house as possible in order to manage program costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between in-house services managed by the Director of School Safety and Other Administrative Services and outsourced law enforcement-related duties provided through the Suwannee County Sheriff's Office. Strong relationships between the in-house and outsourced resources, changes to staffing in both structures to meet the District's needs, and clear contractual terms have allowed the unique program structure to meet performance expectations for the District.

Alternative methods of providing services or products

Overall, the Suwannee County School District met expectations in this area. The District met all three of the subtasks in this area.

Each of the programs routinely evaluates alternative service delivery methods and has made changes to in-house and outsourced services based on those evaluations. While there are opportunities to improve documentation of these evaluations, assessments are frequently based on common analyses, such as cost-benefit analyses. The programs' process of analysis documentation could be strengthened through more consistent inclusion of assessment methodologies, the intention behind assessments, and justification for determinations.

M&J did not identify opportunities for alternative service delivery. As discussed throughout the Chapter, the District has already implemented many standard and innovative practices from both the Florida education environment and a national education environment.

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

Overall, the Suwannee County School District partially met expectations in this area. The District met the subtasks in this area related to performance measures and standards and program controls. The District partially met the subtasks related to program goals and objectives and alignment with the strategic plan.

While the District has mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions on a local program level, goals and objectives are not consistently documented or presented to the School Board for review and approval as part of the District's overall strategic priorities.

During M&J's fieldwork, the District was operating at the end of its strategic plan's five-year cycle. The goals in the plan are limited, with supporting activities rather than objectives or performance measures and standards. As a result, the programs were largely addressed in an indirect manner and strategic plan goals and activities did not consistently align with program-established goals.

As the District continues to develop program-level goals and objectives, the programs have adequate internal controls in place to help provide assurance that progress will be made toward achieving the goals and objectives but would need to strengthen 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 Suwannee County School District partially met expectations in this area. The District met the subtasks in this area related to information systems and correction of erroneous and/or incomplete information. The District partially met the subtasks related to access to public information, procedures for ensuring the accuracy and completeness of information, and procedures for correcting erroneous and/or incomplete information.

The District has opportunities to strengthen the controls and systems in place to ensure that the public has access to real-time program performance information, though cost information is available on a timely basis at an overall program level. 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.

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

Overall, the Suwannee County School District met expectations in this area. The District met the subtasks in this area related to compliance controls, addressing noncompliance, and surtax compliance. The District partially met the subtask related to compliance assessments. 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 compliance standards, 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.

The District's programs have largely proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District has developed mechanisms to ensure that noncompliance is consistently addressed. The District has further developed mechanisms to ensure that surtax funds are used in a way compliant with the School Board's Resolution and State laws, rules, and regulations.

MAULDIN & JENKINS

CPAs & ADVISORS

Ronnie Gray
Superintendent of Schools
Suwannee County School District
1740 Ohio Avenue South
Live Oak, Florida 32064

Dear Mr. Gray,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of the Suwannee 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, and technology 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 19, 2026

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Overview and Background

The Suwannee County School District ("District" or "SCSD") serves Suwannee County, Florida, and operates eight schools, including four elementary schools, one middle school, two high schools (one serving grades 6 through 12 and one serving grades 9 through 12), and the Suwannee Opportunity School.[1] In addition to its K-12 schools, SCSD operates RIVEROAK Technical College, offering career and technical education for adults and dual-enrolled high school students. The District is governed by the Suwannee 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 April 28, 2026, the School Board approved a Resolution ordering a referendum election to determine whether the electors of Suwannee County would authorize the Board to levy a one-half cent (0.50%) school capital outlay surtax on sales in Suwannee 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.

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.

[1] The Suwannee Opportunity School is an alternative school serving a small body of students in grades 1 through 12 who benefit from specialized and flexible learning environments rather than traditional elementary, middle, and high school settings.

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. OP2513 to conduct this performance audit of the Suwannee 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 Suwannee County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Suwannee County School Board Resolution on April 28, 2026. The programs under review were Facilities, School Safety and Security, and Technology.

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: Baker, Columbia, Levy, Madison, Okeechobee, and Wakulla county school districts. The districts were selected as each is similar to SCSD 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. While no two school districts have the same set of characteristics, program-level goals, and needs, reviewing SCSD 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: Meets

Even though the District's programs have some limitations to their resources, each program operates through economical, efficient, and effective practices, largely with a proactive focus on strategic planning and data-driven decision-making. Program staff provide regular reports, though not always written, on program performance and cost in real time, allowing for regular evaluation of program performance.

Deficiencies identified by external compliance inspectors are addressed timely and without an adverse impact on the programs' budget and overall cost. The programs' planned work (as opposed to work addressing immediate needs) are part of District-wide, multi-year projects (e.g., roofing replacements).

District records and staff statements indicate that careful consideration is paid to identifying the most economic option for systems, equipment, and services. Staff conduct research into different vendors and different solutions in order to find the most advantageous purchases, balancing pricing, minimum required services, extra services offered beyond those required, and vendor qualifications. When possible, the District attempts to identify vendors who can deliver more or higher quality services than the current vendor at a lower price than the current vendor.

Findings by Subtask:

- Subtask 1.1 – Management Reports: Meets
- Subtask 1.2 – Periodic Evaluation of Programs: Meets
- Subtask 1.3 – Resolution of Deficiencies Identified: Meets
- Subtask 1.4 – Evaluation of Program Performance and Cost: Meets
- Subtask 1.5 – Case Studies: Meets
- 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: Meets

Facilities

The District's Facilities program uses a combination of State-mandated planning tools, internal operational asset tracking, and continuous financial reporting mechanisms to provide management and the Suwannee County School Board with adequate oversight of program performance and costs.

Section 1013.35, *Florida Statutes*, requires each school district to develop a Five-Year District Facilities Work Plan ("Work Plan"), which serves as the authoritative source for school facilities-related information. The Work Plan identifies the District's anticipated major repair and renovation projects for the current year and the four subsequent years, detailing forecasted costs and funding sources for each project and for the program overall. **Exhibit 1-1** recreates an excerpt of the District's project listing from its 2024–2025 Work Plan, illustrating sample planned projects across multiple educational facilities.

Exhibit 1-1: FY 2025 Five-Year Work Plan Project Schedule

Project Description	Location	2024-2025 Actual Budget	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected	Total	Funded
Replace/add chiller	Suwannee Senior High	$0	$450,000	$0	$0	$0	$450,000	Yes
Replace roof gutters on Building 12	Branford High School	$0	$0	$15,000	$0	$0	$15,000	Yes
Replace HVAC units in cafe[2]	Suwannee Springcrest Elementary	$154,750	$0	$0	$0	$0	$154,750	Yes
Resurface flooring inside circulation	Branford Elementary	$0	$0	$0	$0	$135,000	$135,000	Yes
Seal all roof/brick joints, re-caulk roof protrusions	Suwannee Middle	$0	$0	$0	$0	$475,000	$475,000	Yes

Source: Suwannee County School District 2024-2025 Five-Year Work Plan.

To track physical plant priorities beyond capital outlay schedules, the program creates and maintains an internal Districtwide Facilities Asset Framework. This framework evaluates facility infrastructure across specific critical risk categories, including Roof Age, HVAC Assets, and Controls Inventory. For each facility (e.g., educational campuses, administrative offices, the District's resource center, transportation garages, health clinic), the framework details the building age, current operating conditions, primary concerns, risk assignments, and recommended corrective actions. This allows District management to prioritize maintenance interventions based on documented risk levels. **Exhibit 1-2** provides the HVAC Asset Matrix as an example of the framework inventories developed by the District.

[2] The term "HVAC" stands for Heating, Ventilation, and Air Conditioning.

Exhibit 1-2: HVAC Asset Matrix

Facility	HVAC Type	Original Era	Current Risk	Primary Concern	Estimated Replacement Window
Suwannee High School	Central hydronic + gas heat	1965	Critical	Aging central systems, controls, piping	Immediate–7 yrs
Branford High School	Central HVAC + oil heat	1968	Critical	Inefficiency + equipment age	Immediate–7 yrs
Riveroak Technical College	Local-zone systems	1968	High	Industrial ventilation + aging units	3–7 yrs
Suwannee Springcrest Elementary School	Central hot water/gas	1969	High	Original infrastructure age	3–7 yrs
Suwannee Riverside Elementary School	Central HVAC	1975	High	Mechanical lifecycle exhaustion	3–8 yrs
Suwannee Middle School	Central AHU/VAV systems	1990	Moderate–High	Runtime abuse from scheduling	5–10 yrs
Branford Elementary School	Central HVAC	1999	Moderate	First full lifecycle turnover	5–10 yrs
Suwannee Pineview Elementary School	Central HVAC	2005	Moderate–Low	Mid-life equipment	10–15 yrs
Suwannee District Office	Modern VRF/split style	2019	Low	Preventative maintenance only	15–20 yrs
Transportation & Maintenance Department	Minimal/none in shops	1979–81	Moderate	Lack of conditioned workspaces	As needed
Branford Bus Garage	Minimal/no cooling	1982–84	Moderate	Ventilation/work conditions	As needed

Source: Suwannee County School District, Districtwide Facilities Asset Framework, July 2026.

Operational updates are routinely communicated to District leadership. The Director of Facilities provides briefings to the School Board during workshop meetings at least quarterly. These updates detail overall program performance, active project statuses, and project-specific budget progress. Furthermore, the Director of Facilities meets regularly with the Assistant Superintendent of Administration to review operational workpapers and project updates. Many of the program's reports developed from analysis of work orders are provided to the Assistant Superintendent of Administration for review and discussion with the Superintendent, as necessary. In addition to the Districtwide Facilities Asset Framework, the Facilities Department also develops regularly updated work order completion reports (analyzed both by request type and by facility).

To monitor financial positioning and project costs, the Chief Financial Officer ("CFO") provides a monthly expenditure update at School Board workshop meetings. The Finance Department maintains comprehensive budgeting tools, including an Annual Budget Summary, a Maintenance and Repair Summary, and a Local Capital Improvement Fund ("LCIF") Summary. **Exhibit 1-3** displays the District's FY 2025 Budget Summary. The highlighted categories illustrate appropriations dedicated to plant operations, maintenance, and capital facilities acquisition.

Exhibit 1-3: FY 2025 Budget Summary

BUDGET SUMMARY
FISCAL YEAR 2024-25
* THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF SUWANNEE COUNTY
ARE 10.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.1450	Additional Millage Not to Exceed 4 Years (Operating)	0.0000
Local Capital Improvement (Capital Outlay)	1.5000		
Discretionary Operating	0.7480		
Discretionary Capital Improvement	0.0000	**Total Millage**	5.3930

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal sources	265,000	15,880,261				**16,145,261**
State sources	46,827,312	60,000				**46,887,312**
Local sources	13,433,030	75,000		4,548,917	7,315,880	**25,372,827**
TOTAL SOURCES	**$60,525,342**	**$16,015,261**	**$0**	**$4,548,917**	**$7,315,880**	**$88,405,400**
Transfers In	1,229,611		118,128		216,183	**1,563,922**
Fund Balances/Net Position	6,000,000	1,363,858	0	8,357,860	7,314,433	**23,036,151**
TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION	**$67,754,953**	**$17,379,119**	**$118,128**	**$12,906,777**	**$14,846,496**	**$113,005,473**
APPROPRIATIONS/EXPENDITURES:						
Instruction	33,368,349	6,932,196				**40,300,545**
Student Support Services	2,916,985	92,810				**3,009,795**
Instructional Media Services	932,111					**932,111**
Instructional and Curriculum Development Services	851,289	1,525,053				**2,376,342**
Instructional Staff Training Services	427,747	786,439				**1,214,186**
Instruction Related Technology	797,468					**797,468**
School Board	506,167				7,000,000	**7,506,167**
General Administration	1,223,301	228,504				**1,451,805**
School Administration	4,524,946	113,514				**4,638,460**
Facilities Acquisition and Construction	183,951	1,048,362		3,901,404		**5,133,717**
Fiscal Services	1,402,367					**1,402,367**
Food Services	77,919	5,281,882				**5,359,800**
Central Services	290,410					**290,410**
Pupil Transportation Services	4,287,052	6,000				**4,293,052**
Operation of Plant	7,331,271					**7,331,271**
Maintenance of Plant	1,468,323	500				**1,468,823**
Administrative Technology Services	638,268					**638,268**
Community Services	13,299					**13,299**
Debt Services			118,128			**118,128**
TOTAL APPROPRIATIONS/EXPENDITURES:	**$61,241,223**	**$16,015,260**	**$118,128**	**$3,901,404**	**$7,000,000**	**$88,276,015**
Transfers Out	118,128	216,183		1,229,611		**1,563,922**
Fund Balances/Net Position	6,395,602	1,147,676	0	7,775,762	7,846,496	**23,165,536**
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, AND FUND/BALANCES/NET POSITION	**$67,754,953**	**$17,379,119**	**$118,128**	**$12,906,777**	**$14,846,496**	**$113,005,473**

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

Source: Suwannee County School District Budget Summary 2024 – 2025.

To ensure comprehensive financial oversight, the District maintains a multi-layered framework in its financial management system, Skyward, complemented by departmental tracking ledgers. At the project level, the Finance Department assigns a unique project number in Skyward for each Facilities project, while individual departmental bookkeepers maintain corresponding budget spreadsheets. All financial transactions—including requisitions, purchase orders, invoices, and disbursements—are tagged with their assigned project number across both Skyward and departmental ledgers. Furthermore, sub-project codes are applied to differentiate allocated versus expended funds by specific fiscal year.

These granular transactional controls feed directly into specialized monthly expenditure ledgers that segment facilities funding by source, including the General Fund, Federal Funds, and Capital Projects Funds. The Capital Projects Expenditure Ledger tracks allocations across designated sub-accounts, such as School Site LCIF, Educational Technology LCIF, and Special Maintenance funds. Collectively, this system-based coding structure provides management and the School Board with real-time reporting on original budgets, revised appropriations, active encumbrances, monthly activity, year-to-date spending, and remaining unexpended balances across every school campus and administrative cost center. **Exhibit 1-4** provides an example Capital Projects Expenditure Ledger.

Exhibit 1-4: June 2026 SCSD Capital Projects Expenditure Ledger

CAPITAL PROJECTS EXPENDITURE LEDGER

Fiscal Year: 2025-2026
Month: June

Suwannee County School District

Fund / Facility	Original Budget	Revised Budget	Encumbrance Amount	Monthly Activity	YTD Activity	Unexpended Balance
3200 / 3101 - SCHOOL SITE LCIF DOLLARS	83,000.00	83,000.00	5,764.27	1,690.00	49,866.58	33,133.42
3200 / 3102 - LCIF ED TECH DOLLARS	600,000.00	600,000.00	25,272.00	47,918.00	542,487.97	57,512.03
3200 / 3103 - LCIF DOLLARS	4,320,878.00	4,696,305.45	538,388.61	6,849.16	1,803,898.85	2,892,406.60
3200 / 9004 - SPECIAL MAINTENANCE			3.80		2,091.33	-2,091.33
Account Monthly Activity Grand Totals:	**5,003,878.00**	**5,379,305.45**	**569,428.68**	**56,457.16**	**2,398,344.73**	**2,980,960.72**

Source: Suwannee County School District, June 2026.

By integrating Skyward project coding, detailed monthly expenditure ledgers, the Districtwide Facilities Asset Framework, annual Five-Year Work Plans, and regular quarterly board updates, District management and the School Board gain comprehensive, up-to-date data to effectively track Facilities program performance and cost.

Conclusion: Meets

School Safety and Security

The Director of School Safety and Other Administrative Services ("Director of School Safety") provides an update to the School Board during its workshop meetings, at least quarterly, per s. 1006.7, *Florida Statutes*. The updates include the School Safety and Security program's overall performance and specific projects, including tracking project-specific budgets and reporting when areas of noncompliance are identified, to the extent that the information can be presented in a public forum. Sensitive information is withheld for the School Board's executive sessions. In an interview with M&J, the Director of School Safety and Assistant Superintendent of Administration (who served as the Director of School Safety through the end of FY 2026) stated that many updates are not presented in a publicly accessible written report due to sensitivity, but certain reports (e.g., Employee Workplace Safety Program) are available to view in the Director of School Safety's office.

The CFO provides a monthly expenditure update at the School Board workshop meetings, which includes cost data on specific projects. According to the CFO, each departmental bookkeeper maintains a budget spreadsheet tracked by project. The Finance Department creates a new project in Skyward, the District's financial system, for School Safety and Security projects that require expenditures (e.g., school hardening projects, security camera upgrades, contracts with the Suwannee County Sheriff's Office, etc.). Financial actions related to the project are recorded using that project number, both in the system and in the spreadsheets, allowing the Finance Department to easily report on the financial status of the project. Additionally, the Finance Department uses sub-project codes to identify the fiscal year of the allocated and expended funds. **Exhibit 1-5** provides an excerpt from a General Fund Ledger report generated by the Finance Department that shows categorized budget, activity, and encumbrance balances. The highlighted categories represent those that encapsulate the School Safety and Security program's financial activity.

Exhibit 1-5: June 2026 SCSD General Fund Expenditure Ledger (School Safety & Security)

GENERAL FUND EXPENDITURE LEDGER

Fiscal Year: 2025-2026
Month: June

Suwannee County School District

Fund / Facility	Original Budget	Revised Budget	Encumbrance Amount	Monthly Activity	YTD Activity	Unexpended Balance
1000 / 9010 - SAFE SCHOOLS	995,072.19	1,048,667.19	111,497.20	7,847.20	839,840.88	208,826.31
1000 / 9011 - ASST SUPT FOR ADMINISTRATION	347,943.19	348,218.19		17,184.18	324,291.74	23,926.45
1000 / 9012 - P D C	7,500.00	7,500.00			8,798.90	-1,298.90
1000 / 9014 - ASST SUPT FOR INSTRUCTION	668,876.47	625,000.77	1,748.72	-22,170.62	423,049.68	201,951.09
1000 / 9015 - FOOD SERVICE		129.88			121.25	8.63
1000 / 9016 - SCHOOL CHOICE	135,698.78	135,698.78	504.95	37,975.51	157,931.54	-22,232.76
1000 / 9020 - FEDERAL PROGRAMS		8,841.00		1,595.47	8,226.46	614.54
1000 / 9022 - DIRECTOR OF CURRICULUM AND INS	205,230.36	217,220.78		8,505.72	194,436.01	22,784.77
1000 / 9023 - MENTAL HEALTH ALLOCATION	580,617.42	572,682.42		22,333.74	472,415.91	100,266.51
1000 / 9025 - IT DEPARTMENT/NETWORK MGR.	1,608,274.45	1,608,474.45	4,659.27	108,793.13	1,419,513.14	188,961.31
1000 / 9026 - THE WELLNESS INITIATIVE	86,948.12	86,948.12		6,568.62	19,117.79	67,830.33
1000 / 9027 - WELLNESS UHC					11,144.00	-11,144.00
1000 / 9061 - DIRECTOR OF STUDENT SERVICES	1,306,959.44	1,335,239.60	45,180.00	67,179.45	990,147.55	345,092.05
1000 / 9071 - SCHOOL BOARD/SUPERINTENDENT	495,829.47	495,829.47	41,523.47	20,028.97	376,936.85	118,892.62
1000 / 9072 - OFFICE OF SUPERINTENDENT	465,436.15	465,436.15	1,648.71	22,203.75	430,593.51	34,842.64
1000 / 9075 - FINANCE & ADMINISTRATION	1,527,401.25	1,288,863.28	18,967.69	40,948.79	858,138.56	430,724.72
1000 / 9121 - HEALTH SERVICES	15,354.00	14,520.88		119.45	13,475.83	1,045.05
1000 / 9153 - HUMAN RESOURCES	344,352.06	338,772.06		17,311.88	281,008.86	57,763.20
1000 / 9211 - INSTRUCTIONAL MAT. CATEGORICAL	1,760,000.00	864,279.34	945.51	-3,784.04	-3,264.44	867,543.78
1000 / 9481 - SUWANNEE FOUNDATION	1,024.12	6,319.82	26.14	700.12	4,583.19	1,736.63

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Source: Suwannee County School District, June 2026.

In addition to monthly and quarterly reports, the District develops several annual reports and plans that are submitted to the Florida Department of Education's ("FLDOE") Office of Safe Schools, including a District Best Practices Assessment, school-based risk assessments, and a School Safety and Security Plan. These documents are not generally available to the public due to their sensitivity.

Conclusion: Meets

Technology

The Director of Information Technology ("IT") provides an update to the School Board during its workshop meetings, at least quarterly. The updates include the Technology program's overall performance and specific projects, including tracking project-specific budgets. These updates include tracking data from the program's work order system and real-time captures of system/equipment operations indicated through a Red-Amber-Green color-coded report (also known as a RAG report, spotlight report, or RYG [Red, Yellow, Green] dashboard).

The CFO provides a monthly expenditure update at the School Board workshop meetings, which includes cost data on specific projects. According to the CFO, each departmental bookkeeper maintains a budget spreadsheet tracked by project. The Finance Department creates a new project in Skyward, the District's financial system, for each Technology project. Skyward project tracking includes both long-term/ongoing projects, such as cyclical device replacements, and one-time projects, such as the purchase of new servers or integration of new software. Financial actions related to the project are recorded using that project number, both in the system and in the spreadsheets, allowing the Finance Department to easily report on the financial status of the project. Additionally, the Finance Department uses sub-project codes to identify the fiscal year of the allocated and expended funds. **Exhibit 1-6** provides an excerpt from a General Fund Ledger report generated by the Finance Department that shows categorized budget, activity, and encumbrance balances. The highlighted categories represent one of the categories that comprise the Technology program's financial activity. (The Capital Projects Expenditure Ledger in **Exhibit 1-4** displays the Technology program's expenditures from LCIF dollars.)

Exhibit 1-6: June 2026 SCSD General Fund Expenditure Ledger (Technology)

GENERAL FUND EXPENDITURE LEDGER

Fiscal Year: 2025-2026
Month: June

Suwannee County School District

Fund / Facility	Original Budget	Revised Budget	Encumbrance Amount	Monthly Activity	YTD Activity	Unexpended Balance
1000 / 9010 - SAFE SCHOOLS	995,072.19	1,048,667.19	111,497.20	7,847.20	839,840.88	208,826.31
1000 / 9011 - ASST SUPT FOR ADMINISTRATION	347,943.19	348,218.19		17,184.18	324,291.74	23,926.45
1000 / 9012 - P D C	7,500.00	7,500.00			8,798.90	-1,298.90
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1000 / 9023 - MENTAL HEALTH ALLOCATION	580,617.42	572,682.42		22,333.74	472,415.91	100,266.51
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1000 / 9026 - THE WELLNESS INITIATIVE	86,948.12	86,948.12		6,568.62	19,117.79	67,830.33

Source: Suwannee County School District, June 2026

Conclusion: 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: Meets

Facilities

The District's Facilities program evaluates its operations and capital allocations on at least an annual basis through the strategic development and updating of the Work Plan. As part of this annual evaluation cycle, Facilities program staff meet with District leadership – including the Superintendent, Assistant Superintendent(s), CFO, Director of IT, and Director of School Safety – to review available capital funding and re-evaluate facility needs across the District.

A comparative review of consecutive annual Work Plans (including the FY 2024, FY 2025, and FY 2026 iterations) demonstrates that project schedules and forecasted expenditures are reprioritized year-over-year. This iterative review ensures that capital resources are dynamically reallocated based on emerging critical physical plant needs, immediate safety concerns, and confirmed revenue availability.

At the operational level, the Director of Facilities internally maintains a Master Project List to systematically track and prioritize ongoing maintenance demands. To monitor work orders and routine maintenance activity, the department utilizes FMX, a specialized facilities management software. The FMX system maintains comprehensive project logs for both single and recurring tasks, capturing details such as task classification, last execution date, assigned points of contact, and vendor involvement. This software tracks maintenance work orders from inception to completion, establishing an auditable trail of day-to-day facilities tasks.

The program's evaluation framework is further supported by the Facilities Handbook (last updated in May 2026), which formalizes a Departmental commitment to continuous operational improvement:

> *Continuous improvement is a concept we value in the Facilities Department. If you have ideas of how we can improve, please feel free to discuss with your Director of Facilities. The Director will review all suggestions submitted in writing and will respond with a written response to all process improvement suggestions submitted in writing.*

The handbook incorporates guidelines that encourage staff to test and document cost-avoidance strategies on active work orders, provides mechanisms for evaluating staffing allocations relative to technical trade requirements, and establishes performance standards for routine maintenance tasks.

On a weekly basis, the Facilities Director reviews open and completed work orders, and conducts monthly and annual analysis of work orders to identify the most frequent request types and recorded activity costs at each facility. As is further discussed in Chapters 3 and 4 of this report, the Facilities program uses these analyses to determine project prioritization and assess changes to the program's staffing model and service delivery methods.

Conclusion: Meets

School Safety and Security

The District conducts annually, at a minimum, risk assessments and assessments of the program's performance. External inspections, such as those by FLDOE's Office of School Safety provide additional assessment opportunities for the program.

Evaluations of the program's overall needs have included the introduction of new positions, operational adjustments to the threat management infrastructure, implementation of new technology, and corrective responses to audit findings (which will be further discussed in Subtasks 1.3 and 6.3).

In July 2025, a new job classification, the At-Risk Intervention Specialist, was recommended to and approved by the School Board. The positions allocated for this classification (initially two appointed in August 2025) report directly to the Director of School Safety, reinforcing program oversight of threat containment and preventative student support. The Assistant Superintendent of Administration stated that the District felt the program was successful and increased the number of positions to five. According to information shared during the interview, threat assessments decreased by 50% during the past year due to the At-Risk Intervention Specialists addressing concerns before those concerns escalated.

The School Board has revised policies and procedures as necessary. Policies 3.06 (Safe and Secure Schools) and 8.04 (Emergency Evacuation Drills) have been updated as needed to ensure compliance with changes to school safety requirements, as implemented by the Florida Legislature and FLDOE. Following a multi-school lockdown caused by a false alarm, student feedback prompted discussions on modifying protocols. The student representatives recommended that emergency drills be conducted during non-class times, such as before or after the school bell rings or during lunch, to better prepare students.

The District augmented its school safety operations through the addition of Centegix and Raptor technology to schools. The District added Centegix CrisisAlert technology to employees' personnel identification badges, allowing for stronger access controls and easier notification of crises. Raptor technology was used for visitor management in schools. The Assistant Superintendent of Administration stated that the Raptor technology was not user friendly and was not regularly updated by the company, so the District decided not to retain the Raptor contract and instead expand its contract with Centegix to include visitor management, which created a better economy of scale for the program and increased efficiencies through management and maintenance of one system, instead of two.

Conclusion: Meets

Technology

In an interview with M&J, the Director of IT stated that the IT Department conducts periodic evaluations of the Technology program, though acknowledged that these evaluations are not always fully documented.

The Director of IT identified his vision for the future organizational structure for the IT Department. The succession planning efforts demonstrate how the Director is evaluating the current and future needs of the program and its anticipated growth. Similarly, the Director stated that the IT Department previously included an Assistant Director position and a Network Administrator position. When both positions were vacated within a month of each other, more than 50% of the Department's staff was forced to start the new school year in new positions. This challenge led to organizational restructuring and implementation of cross-training to better mitigate issues caused by turnover (as is further discussed in Chapter 2 of this report).

Other evaluations have considered network infrastructures and vendors. The District uses Cisco for almost all of the network infrastructure. According to the Director of IT, increases in pricing for wireless services and equipment resulted in the District changing its wireless provider, but remaining with Cisco for the rest of the network.

Recommendation: The IT Department should consider developing a standardized procedure for documenting its periodic evaluations of the Technology program. Documentation should include, at a minimum, the aspects of the program under evaluation, the criteria used for evaluation, and the outcome and/or next steps derived from the evaluation.

Conclusion: Partially Meets

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: Meets

Facilities

A review of operational audit reports compiled by the Florida Auditor General identified several recurring deficiencies and areas of noncompliance within the District's Facilities program.

In Operational Audit Report No. 2025-197, State auditors issued a determination that District facilities management procedures required enhancement to assist leadership in properly evaluating the daily operating effectiveness and efficiency of the Facilities Department. The District committed to establishing measurable operational goals and a formal staffing plan. The May 2026 update to the Facilities Handbook incorporated Departmental goals, an updated staffing model, and a structured methodology to evaluate employee performance.

The audit report also cited the District for failing to conduct and report comprehensive facility inspections for classroom relocatable facilities during FY 2024, as required by *Florida Statutes*, FLDOE requirements, and School Board policies. This included nine unperformed fire safety inspections and nine unperformed casualty safety and sanitation inspections, as well as a failure to submit inspection reports to the School Board for review and approval. Similar inspection omissions were identified for FY 2023 regarding 21 classroom relocatable facilities. In interviews with M&J, the Director of Facilities and Facilities Assistant noted that the inspection findings were issued for the period of time immediately after the District was impacted by three hurricanes, which resulted in delayed timelines and a focus on remediation. In order to resolve this identified deficiency, program staff began inputting inspection requirements and schedules into FMX, as well as writing the schedule on the whiteboard in the Director's office (as confirmed by M&J during a site visit to the District's facilities).

Exhibit 1-7 and **Exhibit 1-8** display the audit findings and management response, respectively, as found in the audit report.

Exhibit 1-7: Excerpted Findings from Operational Audit Report No. 2025-197

Finding 12: District facilities management procedures could be enhanced to better assist District management in assessing the operating effectiveness and efficiency of the District Facilities and Maintenance Department.

Finding 13: Contrary to State law, FDOE publications, and District School Board policies, required facility inspections were not always conducted and reported.

Source: State of Florida Auditor General Operational Audit of Suwannee County District School Board, Report No. 2025-197.

Exhibit 1-8: Excerpted Management Response from Operational Audit Report No. 2025-197

Finding No. 12: Facilities Maintenance:

The district will ensure annual evaluations are completed and will develop measurable goals and a staffing plan for the Maintenance Department.

Finding No. 13: Facility Inspections:

The district will ensure timely inspections, Board review, and accurate reporting, with added supervisory oversight to verify compliance.

Source: State of Florida Auditor General Operational Audit of Suwannee County District School Board, Report No. 2025-197.

During M&J's fieldwork, the Facilities Department's activities and corrective actions appeared to address the deficiencies identified by the Florida Auditor General's report.

Conclusion: Meets

School Safety and Security

Based on audit reports compiled by the Florida Auditor General between 2020 and 2026, the following deficiencies and areas of noncompliance were identified within the District's School Safety and Security program.

Emergency Drills

The Auditor General noted in Operational Audit Report No. 2022-010 that the District's school safety policies and procedures required adjustments to ensure, and properly demonstrate, full compliance with State laws regarding emergency drill frequencies.[3]

The District's response stated that the program would ensure emergency drill documentation is maintained at the District-level and will be verified by the Director of School Safety and Other Administrative Services ("Director of School Safety") monthly.

In an interview with M&J, the Director of School Safety and the Assistant Superintendent of Administration stated that schools are required to develop their emergency drill schedules in advance and submit after-action reports for the emergency drills to the Director of School Safety within 24 hours of the emergency drill's completion.[4] The Director of School Safety reviews the report for completion, including date, emergency drill type (e.g., fire, active threat, severe weather), issues or concerns, and signoff from the School Resource Officer ("SRO"). If the after-action report is incomplete, the Director of School Safety returns the report to the school's principal for correction. The Assistant Superintendent of Administration further stated that the District conducts more than double the required number of annual emergency drills.

This finding was not repeated in Operational Audit Report 2025-197.

Background Screenings

Operational Audit Report Nos. 2019-094, 2022-010 and 2025-197 identified a recurring operational deficiency where required background screenings were not always obtained in a timely manner for outside contractor workers prior to allowing them access to school grounds.

The District's audit response stated that the District would strengthen monitoring controls over background screenings. The Assistant Superintendent of Administration stated that the issue arose from departments that required a contractor onsite for a limited period of time (frequently one day), rather than longer-term contractors (such as those used by the Facilities Department). Due to a communications gap, the Human Resources Department was unaware of these contractors and therefore was unable to ensure contractors received necessary background screenings. The Assistant Superintendent of Administration further stated that the communication gap has been

[3] The Florida Fire Prevention Code requires each school to conduct at least six fire drills per school year. Rule 6A-1.0018, *Florida Administrative Code*, requires each school to conduct at least six emergency drills, separate and nonconcurrent from fire drills. At least four emergency drills must focus on active threat/assailant procedures.

[4] Rule 6A-1.0018, *Florida Administrative Code*, requires submission of after-action reports to school district's school safety specialist within 15 calendar days following the completion of the emergency drill.

addressed through regular reminders to employees of policies and procedures regarding contractors and the implementation of weekly meetings between the Assistant Superintendent of Administration and the positions' department head direct reports.

Youth Mental Health Awareness Training

Operational Audit Report No. 2022-010 also noted that the District failed to consistently provide the required youth mental health awareness and assistance training to all applicable school personnel.

The District's audit response stated that it would establish procedures to identify new school employees and provide those new employees Youth Mental Health First Aid training within the first year of their employment. Participants in the training would be required to sign in to ensure proper documentation is obtained. The documentation would be maintained by the Director of Student Services. The Assistant Superintendent of Administration stated that the issue arose due to absences. The introduction of additional technology tools has allowed the District to better track who has or hasn't received the training and assign make-up training with deadline requirements for completion. This finding was not repeated in Operational Audit Report No. 2025-197.

Conclusion: Meets

Technology

In an interview with M&J, the Director of IT stated that recommendations in audits have led to changes in program procedures.

The Florida Auditor General noted in Operational Audit Report No. 2019-094 that access privileges to the District's management information systems ("MIS") granted employees access to sensitive student data that was not necessary for those employees' roles. Of the 71 employees identified by the Auditor General as having access to this information, 47 did not need continuous access.

Subsequent to the audit, the District removed the access privileges for those 47 employees and performed and documented an evaluation of MIS user access privileges. The District has maintained a pattern of conducting system access assessments to ensure only the appropriate staff have access to sensitive student data. This finding was not repeated in the 2022 or 2025 operational audits.

Operational Audit Report No. 2019-094 also found that security controls concerning the logging and tracking of key system events needed structural improvements. Due to the sensitive nature of the security controls in question, M&J has included the audit report finding's original language as **Exhibit 1-9**.

Exhibit 1-9: Operational Audit Report No. 2019-094 Finding 5

Finding 5: Logging and Monitoring of Key System Activity and Security Events

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit disclosed that certain District IT security controls related to logging and monitoring of key system activity and security events need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without adequate security controls related to logging and monitoring of key system activity and security events, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised.

Recommendation: To ensure the continued confidentiality, integrity, and availability of District data and IT resources, the District should improve security controls related to logging and monitoring of key system activity and security events.

Source: State of Florida Auditor General Operational Audit of Suwannee County District School Board, Report No. 2019-094.

Operational Audit Report No. 2022-010 stated that the District took adequate measures to address Finding 5 regarding security controls.

M&J did not find more recent deficiencies identified by oversight and governance bodies.

Conclusion: Meets

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: Meets

Facilities

The District maintains eight K-12 schools built between 1965 and 2005, a technical college built in 1968 (with a recent addition finished in 2026), and a variety of District Office and support services facilities built between 1981 and 2019. Of the facilities, one elementary school and the District Office were built in the 21st century. Many of the District's HVAC systems are reaching the end of their useful lives and will require replacement. Similarly, many of the facilities' roofs have been assigned a "High" or "Critical" risk level by the Facilities Department, which will require roof replacement planning in the short- and medium-term.

Based on documentation available, the statements of District staff (both at the central office level and at individual schools), and a site visit to the District's facilities, M&J determined that the District maintains a reasonably sized Facilities Department that manages program costs through both in-house and outsourced services (as is further discussed in Chapter 3 of this report). Program leadership regularly evaluates performance through work order timeline reviews, cost analyses, and reprioritization of capital projects. In interviews with M&J, the CFO, Director of Facilities, and

Facilities Assistant stated that while the District frequently maintains contingency funding for the Facilities program and identifies available funding for planned projects, limits to this funding means that the projects are predominantly designed to repair and maintain structures. As a result, beautification efforts and long-term planning for major capital improvements are limited. The program emphasizes preventative maintenance but recognizes that the age of the buildings and past upkeep practices have impacted the District's facilities. As possible, the District manages its program resources as efficiently and effectively as possible to meet the preventative maintenance and ongoing repair needs of its facilities.

The following exhibits (**Exhibit 1-10**, **Exhibit 1-11**, and **Exhibit 1-12**) evaluate the District's Facilities program costs in comparison to its peer school districts. SCSD spends more annually on plant maintenance than the peer districts included in the comparison, though three districts (Columbia, Levy, and Okeechobee) spend more than SCSD on plant operations and two districts (Columbia and Okeechobee) spend more than SCSD overall. The District's Facilities total cost per full-time equivalent student is lower than the State average and three of its peer districts (Levy, Madison, and Wakulla), while its total cost per gross square foot is the 16th highest in the State and is higher than both the State average and the six peer districts. The high per gross square foot cost is expected, given the capital improvement projects the program has conducted in the last few fiscal years (including the case studies described in Subtask 1.5). In interviews with M&J, program staff indicated that the Facilities Department rotates through the schools on a multi-year cycle, trying to address as many capital needs for the schools as possible depending on the funding available that year. The Director of Facilities noted that the schools in Branford received the most attention in the last two to three fiscal years, meaning many of their critical needs (with the exception of Branford High School's roof and HVAC systems) have been addressed, allowing the Facilities Department to focus on a subset of the schools in Live Oak for the next couple of fiscal years.

Exhibit 1-10: FY 2025 Comparative Operations and Maintenance Functions Costs

School District	Operations	Maintenance	Total
Madison	$2,813,188	$516,167	$3,329,355
Baker	$5,055,052	$1,154,710	$6,209,762
Wakulla	$6,476,389	$1,141,180	$7,617,569
Levy	$6,934,670	$1,048,508	$7,983,178
Suwannee	**$6,770,827**	**$1,722,361**	**$8,493,188**
Okeechobee	$7,491,676	$1,289,006	$8,780,682
Columbia	$9,541,394	$1,703,386	$11,244,780

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

Exhibit 1-11: FY 2025 Comparative Cost per Capital Outlay Full-Time Equivalent Student

School District	FTE Students	Operations	Maintenance	Total
Columbia	8,267	$1,154	$206	$1,360
Baker	4,505	$1,122	$256	$1,378
Okeechobee	5,867	$1,277	$220	$1,497
Suwannee	**5,624**	**$1,204**	**$306**	**$1,510**
Wakulla	4,819	$1,344	$237	$1,581
Levy	5,038	$1,376	$208	$1,584
Madison	1,584	$1,776	$326	$2,102
Florida Average		$1,320	$368	$1,688

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

Exhibit 1-12: FY 2025 Comparative Cost per Gross Square Foot

School District	Gross Sq. Ft.	Operations	Maintenance	Total
Columbia	2,098,940	$4.55	$0.81	$5.36
Madison	560,665	$5.02	$0.92	$5.94
Levy	1,252,535	$5.54	$0.84	$6.38
Wakulla	1,170,082	$5.53	$0.98	$6.51
Okeechobee	1,179,128	$6.35	$1.09	$7.44
Baker	1,004,051	$5.03	$1.18	$7.67
Suwannee	**1,093,669**	**$6.19**	**$1.57**	**$7.76**
Florida 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 consistently include detailed five-year planning, indicating that the Facilities program is thinking strategically about its capital outlay and general maintenance needs for the next half-decade. The FY 2025 Work Plan demonstrates that the District identified funding for nearly all of the projects planned for the FY 2025 and FY 2026 budget cycles, as well as some of the projects in the FY 2027 and FY 2028 budget cycles, meaning the District does not initiate projects without knowing the funding source and whether funding is available.

Conclusion: Meets

School Safety and Security

The District maintains a School Safety and Security program that relies on both in-house staff and employees of the Suwannee County Sheriff's Office. As previously discussed in Subtask 1.3, the program has taken appropriate measures to address deficiencies in the conduct of emergency drills and training, which has created a culture emphasizing school safety in the District. The School Board and District leadership have evaluated the program's performance as necessary, through the review of school-based risk assessments and overall District best practices, which has resulted in the use of grant funds to strengthen safety and security initiatives, such as the District's focus on mental health. The introduction of At-Risk Intervention Specialists has significantly decreased the need for risk assessments in schools, according to the Assistant Superintendent of Administration, who previously served as the Director of School Safety. The use of technology, school hardening initiatives, and partnerships with local law enforcement helps the District take preventative measures to address potential behavioral threats and ensures appropriate and effective response to incidents. For example, when the Live Oak Police Department received an anonymous hoax call claiming a possibly armed student was on the campus of Suwannee Middle School, the District was immediately able to put its schools into safety lockdown and law enforcement quickly swept the facilities and determined there was no active threat. As a result, the District was able to resume normal operations with minimal impacts.

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 1-13**, **Exhibit 1-14**, and **Exhibit 1-15**) evaluate the District's School Safety and Security program in comparison to its peer school districts. **Exhibit 1-13** and **Exhibit 1-14** are available through OSS' online discipline data. **Exhibit 1-15** is available from the Florida Department of Health and combines data from multiple FLDOE reports.

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. M&J discusses the District's controls to ensure the accuracy and completeness of program data submission in more depth in Subtask 5.3.

The exhibits show that in FY 2025:

- SCSD's total reported incident count (138) was lower than five of the peer school districts included in the comparison and below the average number of reported incidents of the six peer school districts (246);
- SCSD's total reported disciplinary actions count (1,383) was within the range of the six peer school districts and about 9% higher than the average reported disciplinary actions by the six peer school districts (1,272); and
- SCSD's reported safety incident rate per 1,000 students (23.0) was considerably lower than the average of its six peer school districts (46.4).

Exhibit 1-13: FY 2025 Comparative Incident Counts

Type of Incident	Levy	Suwannee	Madison	Wakulla	Baker	Okeechobee	Columbia	Average Without Suwannee
Aggravated Battery	3	**0**	4	0	2	0	20	5
Alcohol	3	**1**	0	0	6	4	6	3
Arson	0	**0**	0	0	0	0	0	0
Bullying	6	**0**	24	2	4	7	9	9
Burglary	0	**0**	0	0	0	0	0	0
Criminal Mischief ($1000+)	0	**0**	0	1	0	0	0	0
Disruption On Campus-Major	5	**1**	6	2	0	4	13	5
Drug Sale/Distribution	0	**1**	1	5	5	2	2	3
Drug Use/Possession	13	**12**	4	32	28	98	52	38
Fighting	1	**11**	36	16	52	40	67	35
Grand Theft ($750+)	0	**0**	0	0	0	0	2	0
Harassment	2	**3**	2	0	2	3	0	2
Hazing	0	**0**	0	0	0	0	0	0
Homicide	0	**0**	0	0	0	0	0	0
Kidnapping	0	**0**	0	0	0	0	0	0
Other Major Offenses	0	**13**	1	4	0	4	5	2
Robbery	0	**0**	0	0	0	0	0	0
Sexual Assault	2	**0**	0	1	0	0	0	1
Sexual Battery	0	**0**	0	0	0	0	3	1
Sexual Harassment	2	**4**	1	1	0	7	4	3
Sexual Offenses-Other	2	**6**	2	2	1	4	12	4
Simple Battery	8	**9**	15	12	20	9	8	12
Threat/Intimidation	19	**38**	21	11	45	29	63	31
Tobacco	35	**38**	26	99	121	109	130	87
Trespassing	0	**0**	0	0	0	1	3	1
Weapons Possession	9	**1**	2	11	1	3	10	6
Total	**110**	**138**	**145**	**199**	**287**	**324**	**409**	**246**

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

Exhibit 1-14: FY 2025 Comparative Disciplinary Actions

Discipline Description	Madison	Wakulla	Levy	Baker	Suwannee	Okeechobee	Columbia	Average Without Suwannee
Corporal Punishment	0	51	12	*	**71**	0	31	41
Expelled With Continuing Educational Services	0	*	17	0	*****	0	0	17
Expelled Without Continuing Educational Services	*	*	*	13	**17**	16	10	13
Other SESIR Defined	32	14	0	20	*****	0	*	22
Placement in Alternative Educational Setting	*	22	*	98	*****	58	*	60
Suspension Extended Pending Hearing	*	*	0	0	**30**	0	0	*
Suspension In-School	59	516	711	527	**712**	549	1,337	644
Suspension Out-of-School	306	483	415	508	**553**	781	1,067	555
Total	**397**	**1,086**	**1,155**	**1,166**	**1,383**	**1,404**	**2,445**	**1,272**

Source: Student Discipline Data by Race/Ethnicity and Sex 2024-25, Final Survey 5.

Exhibit 1-15: Comparative Safety Incident Rates

School District	Number of Incidents	Student Population	Incident Rate per 1,000 Students
Levy	110	5,564	19.8
Suwannee	**138**	**6,004**	**23.0**
Wakulla	199	5,138	38.7
Columbia	409	9,508	43.0
Okeechobee	324	6,143	52.7
Baker	287	4,763	60.3
Madison	145	2,267	64.0
Average without Suwannee	246	5,564	46.4
Florida	105,982	2,859,648	37.1

Source: School Environmental Safety Incidents, FLHealthCHARTS.

Based on comparison to peer school districts in the preceding exhibits, the program's history of addressing deficiencies, and using tools and assessments to evaluate performance on an ongoing basis, the District's School Safety and Security program appears to meet performance expectations.

Conclusion: Meets

Technology

As will be further discussed in Subtask 2.2, the District maintains a Technology Department more fully staffed than many similarly sized districts around the State and the country. The Department works to manage program costs through primarily relying on in-house work. Based on documentation available and the statements of District staff, the program appears to be performing satisfactorily and the program does not appear to have had many notable deficiencies or areas of noncompliance. According to the Director of IT, the District has been able to maintain its goal of a 4-5-year cycle for replacing classroom devices. In an interview with M&J, the Director of IT stated that prior to the State repealing the requirement for districts to establish and update a Digital Classrooms Plan, the District had achieved its digital classrooms goals of a 1:1 student to device ratio and implementation of a model classrooms initiative.[5,6]

Exhibit 1-16 compares the District's General Fund technology expenditures to its peer districts. As the Exhibit shows, the District's per-student technology expenditure amount ($239) is approximately 18% greater than the average of the six peer districts included in the comparison ($202). The District's instruction-related technology expenditure is greater than all but two of the peer districts (Columbia and Okeechobee), its administrative technology services expenditure is greater than all but two of

[5] Chapter 2017-116, Laws of Florida, repealed the requirement for school districts to submit an annual Digital Classrooms Plan. Instead, the Statewide Digital Classrooms Plan is intended to serve as the guide for all school districts in the State of Florida. However, the goals, objectives, and activities in the Statewide plan are generalized and do not provide adequate goals and objectives for individual districts' Technology programs.

[6] A model classrooms initiative is a strategic practice in which school district leadership identify teachers in specific grade levels or subjects to serve as "model classrooms" that showcase effective instructional techniques, classroom organization, or technology integration.

the peer districts (Levy and Wakulla), and its total technology expenditure is greater than each of the peer districts except Columbia (the largest of the seven school districts included in the comparison). The expenditures indicate that the District demonstrates an emphasis on maintaining current technologies and devices, while continuing to grow the Technology program in order to continue meeting the needs of the students and educators.

Exhibit 1-16: FY 2025 Comparative General Fund Technology Expenditures

District	Instruction-Related Technology	Administrative Technology Services	Total Technology Expenditures	Student Population	Per-Student Technology Expenditures
Columbia	$1,075,353	$391,565	$1,466,918	9,508	$154
Baker	$339,690	$471,561	$811,252	4,763	$170
Okeechobee	$1,147,983	$156,800	$1,304,782	6,143	$212
Levy	$422,345	$769,508	$1,191,853	5,564	$214
Wakulla	$296,288	$868,284	$1,164,572	5,138	$227
Madison	$313,362	$211,773	$525,135	2,267	$232
Suwannee	**$813,048**	**$620,525**	**$1,433,573**	**6,004**	**$239**
Average Without Suwannee					$202

Source: School District Annual Financial Reports, FLDOE.

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.

M&J presented this Subtask as an overall finding, based on three case studies across the three program areas, rather than individual program findings.

Overall Conclusion: Meets

Case Study 1: RIVEROAK Technical College Nursing Building

Budgeted cost: $4,000,000.00
Final/actual cost: $4,001,535.97
Planned completion date: March 31, 2026
Actual completion date: April 21, 2026

The Facilities and Maintenance Department determined that expanding and modernizing education facilities at RIVEROAK Technical College ("RTC") was necessary to address critical regional healthcare workforce shortages and alleviate physical capacity constraints. RTC provides career and technical education ("CTE") programs to students and adult learners in Suwannee County and surrounding rural areas. In line with regional shortages in the healthcare sector and health science fields, the District initiated a major capital expansion project for the construction of a Nursing Building on the RTC campus.

Existing program facilities faced capacity constraints in high-demand health science programs, including Practical Nursing, Surgical Technology, and Patient Care Technician tracks, which limited class enrollment sizes, clinical simulations, and modernized instruction techniques deployed. Trends from regional workforce projections in North Central Florida indicate a gap between employment demand and local supply for Licensed Practical Nurses and health technologists. As a result, educational institutions have increasingly prioritized capital expansion of CTE health science infrastructure to meet state healthcare workforce mandates.

This project expansion included a 7,788 square foot facility addition and 4,274 square feet of renovations. The District secured State legislative appropriation funds and local capital outlay funds, totaling a project budget of $4,000,000.00.

The District used a Guaranteed Maximum Price structure backed by state Public Education Capital Outlay ("PECO") construction revenues to secure funding for the construction and expansion in this project. The School Board approved the Guaranteed Maximum Price contract for $4,000,000.00. The final cost was $4,001,535.97, which was $1,535.97 (0.04%) over budget. The costs of this project adhered to the negotiated contract and Work Plan allocations. The planned completion date was March 31, 2026, whereas actual completion date was April 21, 2026, representing a 21-day variance. The cost and schedule variances were necessitated by compliance with mandatory environmental and state oversight requirements. For example, revisions were required to satisfy Suwannee River Water Management District ("SRWMD") guidelines regarding retention pond expansions to accommodate increased surface area. Consequently, the project scope and civil engineering plans were adjusted to maintain adherence to these regulatory standards.

The minor adjustment in timing stemmed from these mandatory SRWMD and state oversight revisions. However, the project was successfully completed well in advance of the 2026 – 2027 academic year, ensuring that the schedule variance did not cause operational disruptions to existing instructional plans.

The District maintained strict adherence to statutory procedures for the procurement of architectural and construction management services, ensuring compliance with the Consultants' Competitive Negotiation Act and state-mandated bidding protocols.[7] The project necessitated a two-stage procurement methodology, commencing with architectural and engineering services and followed by the appointment of construction management services. For the initial phase, the District issued Request for Proposals ("RFP") 24-203; a pre-bid meeting was convened on August 31, 2023, and sealed submissions concluded on September 14, 2023. The contract was subsequently awarded to Architects RZK, Inc. for the development of design plans in accordance with State Requirements for Educational Facilities (SREF). Upon the finalization of the design phase, the District issued Request for Quotes ("RFQ") 25-201 to identify a construction manager. Following a pre-bid meeting on July 2, 2024, and a formal evaluation of proposals, the School Board approved D.E. Scorpio Corporation for the project on September 24, 2024. The Guaranteed Maximum Price of $3,999,426 for construction management was formally approved on March 25, 2025. This price did not include design and architectural fees.

[7] Section 287.055, *Florida Statutes*.

Case Study 2: District Storage Facility

Budgeted cost: $470,000
Final/actual cost: $282,305
Planned completion date: October 2, 2025
Actual completion date: November 10, 2025

Due to District growth, the Facilities program identified a need for larger, more secure storage space for physical recordkeeping. After initially attempting to construct a suitable storage space using in-house labor, the Facilities Department determined that using outsourced services would be more advantageous to the District.

In early 2025, the District issued RFP 25-204 for roofing, construction, and repair services, with a mandatory pre-bid meeting held March 31, 2025. As part of this bid, the Facilities program stated an intention for the awarded vendor to oversee the assembly of a metal storage facility near the District's internal services facilities (e.g., transportation garage, Food Services Department offices, Facilities Department offices). Based on industry trends, the program established a budget of $470,000, which was advertised publicly through the Work Plan budgeting process.

After the bid opening on April 9, 2025, O'Neal Roofing Company was determined to have the better pricing of the two bidders. As a result, the School Board awarded the contract to O'Neal Roofing Company on May 12, 2025, and the Facilities program moved forward with the work order to assemble the storage facility. The preliminary completion date of October 2, 2025, was determined prior to the contractor ordering the steel building.

Due to supply chain issues affecting the construction industry, the steel building was delivered on October 8, 2025, after which the contractor began assembling the facility. The Facilities Department conducted a final walkthrough on November 10, 2025, at which time the program determined that the project was successfully completed (a variance of 33 days). The cost of supplies and labor were lower than originally expected, resulting in a final cost of $282,305, which was $187,695 (39.94%) under budget.

As of M&J's site visit in July 2026, each District Office department had dedicated space in the structure, which the Facilities Department noted was reaching capacity and would need to be supplemented with an additional storage solution in the near future.

Case Study 3: Suwannee Riverside Elementary Rooftop HVAC Units

Budgeted Cost: $800,000
Final/actual cost: $1,110,000
Planned completion date: None
Actual completion date: November 9, 2024

As part of ongoing work to maintain and update the District's HVAC systems, the Facilities program determined a need in FY 2021 to replace the rooftop units at Suwannee Riverside Elementary. The Facilities Department evaluated 2021 – 2022 industry trends to develop a budget of $800,000 using Federal grant funds. Due to uncertainties surrounding supply chain delivery of equipment, the District did not establish a planned completion date.

On August 30, 2023, Hurricane Idalia made landfall in Florida, impacting Suwannee County and shifting the Facilities program's focus from preventative maintenance to repair and restoration. Over the subsequent 19 months, Suwannee County was impacted by two additional hurricanes, culminating in Hurricane Helene, the strongest hurricane on record to strike the Big Bend region of Florida and the surrounding counties. Repair and restoration efforts resulting from these three hurricanes delayed the installation of the new roof units, which also resulted in an increase in pricing due to year-over-year changes in cost.

The District partnered with Florida State College at Jacksonville to piggyback off a Statewide contract for HVAC equipment. The piggyback and partnership with the college was intended to allow for more advantageous pricing for the District. The project was quoted on January 18, 2024, with a purchase order issued January 23, 2024.

The project was completed on November 9, 2024, approximately 10 months after the initial quote and purchase order. On average, delivery of commercial rooftop HVAC units ranges from four to six months. Given the average lead and delivery time and the extenuating circumstances caused by the hurricanes, final installation approximately 10 months after issuance of the purchase order is reasonable.

The final costs were $310,000 (38.75%) over budget, though the budget was originally based on industry trends in 2021 – 2022. In a written statement to M&J, Facilities program staff acknowledged that the original budget did not account for Davis-Bacon Act (29 C.F.R. Part 5) requirements, which resulted in increased costs to ensure wage and labor requirements were met.[8] The District was last cited for noncompliance with the Davis-Bacon Act in its FY 2021 audit (as discussed in Subtask 6.3), which was ongoing at the time the program established the project budget.

[8] The Davis-Bacon Act establishes requirements for contractors and subcontractors on Federally funded construction projects over $2,000. In addition to requiring certified payroll records, the Davis-Bacon Act requires workers be paid an hourly rate (i.e., prevailing wage) established by the U.S. Department of Labor for each specific job type. Additionally, on contracts over $100,000, workers must receive time-and-a-half pay for overtime worked past 40 hours in a workweek.

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.

Overall Conclusion: Meets

The District maintains and employs written procedures to take maximum advantage of competitive procurement. In addition to its own procurements, the District is a member of the North East Florida Education Consortium ("NEFEC") and uses NEFEC contracts and piggybacks to other member districts' contracts to take advantage of volume discounts and special pricing agreements, as well as Statewide contracts. For example, Case Study #3 in Subtask 1.5 used a piggyback of a Statewide contract in conjunction with Florida State College at Jacksonville, which allowed the District to receive both State-negotiated prices and an economy of scale for a larger number of units purchased jointly by the two public sector entities.

The District's policy manual includes more than a dozen individual policies dedicated to or related to purchasing and procurement, creating a comprehensive framework for the District to participate in cooperative purchasing with other school districts and take advantage of volume discounts.

In an interview with M&J, the District's Risk Manager, who serves as the primary procurement agent for the District, stated that determinations of procurement methods are designed to increase competition. While RIVEROAK Technical College has purchases that can only be sole sourced (all of which are posted to the District's website to provide public notice), the District tries to avoid sole sourcing major purchases when possible. Most of the District's ongoing contracts are reviewed for renewal on an annual basis, with the School Board determining whether to renew each contract or solicit new bids for the goods or services.

In an interview with M&J, the Facilities Director stated that the Facilities and Technology programs try to package work together into larger projects, when possible, as more comprehensive projects can oftentimes attract bidders whose operations may not allow them to bid below certain dollar thresholds (as is frequently the case for bidders who would have a longer distance to travel to complete the work).

Additionally, the District maintains specific procurement regulations related to capitalized assets, which are available to the public on the Facilities Department's webpage.

2. Program Design and Structure

Program Structure and Design
Overall Finding: Partially Meets

Due to SCSD's relatively small size, the overall organizational structure of the District's central office is streamlined, with clear chains of command and no excessive layers of administrative review and approval. Each program's staffing levels meet the District's current baseline needs, but improved service delivery is possible through restructuring and growth. Whereas some programs look externally to contractors who can augment program staffing, other programs try to bring as many services in house as possible in order to manage program costs.

The School Safety and Security program presents a unique case in comparison to the other programs. The services are bifurcated between in-house services managed by the Director of School Safety and Other Administrative Services and outsourced law enforcement-related duties provided through the Suwannee County Sheriff's Office. Strong relationships between the in-house and outsourced resources, changes to staffing in both structures to meet the District's needs, and clear contractual terms have allowed the unique program structure to meet performance expectations for the District.

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

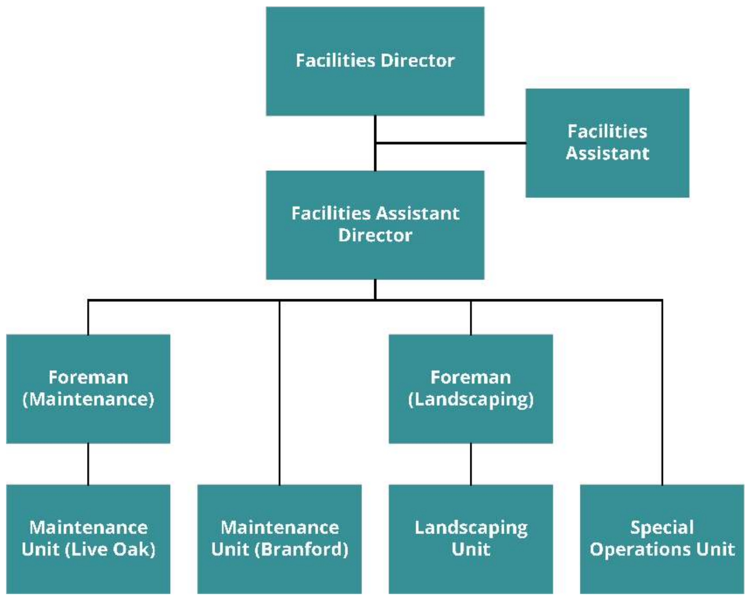
The Facilities Department is comprised of 23 allocated positions, with clearly defined units and division of duties, who are responsible for facilities maintenance, landscaping, community growth planning, construction management, and (mechanical) equipment servicing. At the central office, a Director position is responsible for overall oversight of the Facilities program and long-term planning, an Assistant Director position is responsible for year-to-year planning for the program, and a Facilities Assistant position is responsible for day-to-day operations and financial oversight. The Facilities Assistant has the authority to stop work on work orders and projects when funding is not available.

Field staff are divided among four units: two maintenance units (one for the Live Oak-located schools and one for the Branford-located schools), a landscaping unit, and a special operations unit. The Live Oak maintenance unit and landscaping unit are each led by a foreman. The Department has promoted employees on those units to an assistant foreman level as necessary to ensure necessary oversight and succession planning.

The special operations unit is comprised of six employees with trades specializations: HVAC maintenance and electrical work, facilities IT (including HVAC controls), painting, plumbing, keys and doors, and project management. In an interview with M&J, the Facilities Director stated that retirements and other departures have led to a loss of specialist knowledge and limited cross-training, which the Director addresses through service contracts related to the program's mechanical, equipment, and structural purchases.

Exhibit 2-1 illustrates the program's organizational structure.

Exhibit 2-1: Facilities Program Structure



Source: SCSD Organizational Chart

Custodial services are provided by two to six custodial staff employed by each school (excluding the Suwannee Opportunity School) who report to their assigned school's principal. One custodian for each school is designated the head custodian. The District central office, Food Services Department, and Suwannee Virtual School also employ a custodian each.

Conclusion: Meets

School Safety and Security

The School Safety and Security program is organized between two structures: District employees under the oversight of the Director of School Safety and Other Administrative Services ("Director of School Safety") and the School Resource Officers ("SRO") employed by the Suwannee County Sheriff's Office ("SCSO" or "Sheriff"). The agreement between the School Board and Sheriff establishes a clear delineation of responsibilities between District-employed and Sheriff-employed staff. The SROs are limited to activities related to law enforcement and emergency drill oversight. The

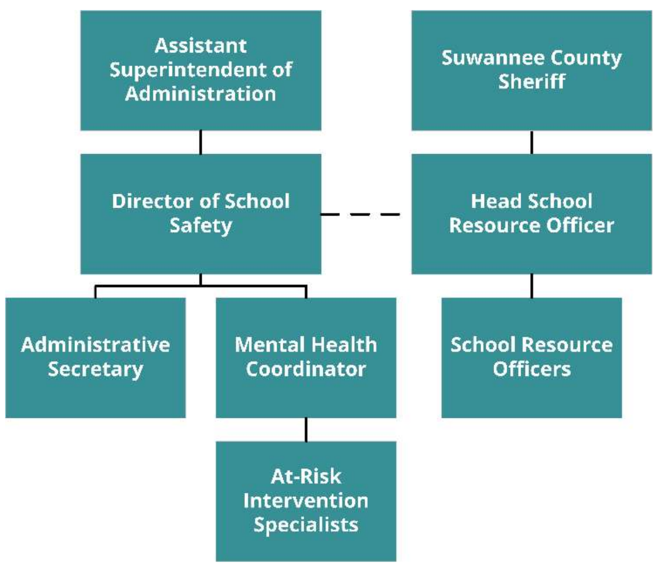
Director of School Safety works with the schools for any other incidents, as well as general security, school hardening, safety and security equipment, and tracking students' mental health concerns. An Administrative Assistant supports the Director of School Safety.

Within the District-employed organization, the Director of School Safety has oversight of the entire program, at the holistic Districtwide level and the school level. Reporting to the Director of School Safety is the District's Mental Health Services unit, including a Mental Health Coordinator and five school-based At-Risk Intervention Specialists (also known as Mental Health Counselors).[9] The Director of School Safety serves as the District Threat Management Coordinator and the Mental Health Coordinator serves as the Assistant District Threat Management Coordinator.

The SRO and School Safety Agreement between the School Board and SCSO establishes that the Sheriff will hire eight full-time deputy sheriffs to serve as full-time SROs and a ninth full-time deputy sheriff to serve as a Head SRO. The School Board reimburses SCSO for a flat amount per SRO ($44,000) plus half of each employee's benefits. While the SROs partner with their assigned school's principal and the Director of School Safety, and maintain a detailed activity log accessible to the Superintendent and District staff, the SROs remain employees of the Sheriff.

Exhibit 2-2 illustrates the program's organizational structure.

Exhibit 2-2: School Safety and Security Program Structure



Source: SCSD Organizational Chart

In addition to the employees who operate the program, School Safety and Security is augmented by a Guardian program, which identifies and trains volunteers at each school who are empowered to assist law enforcement during incidents.

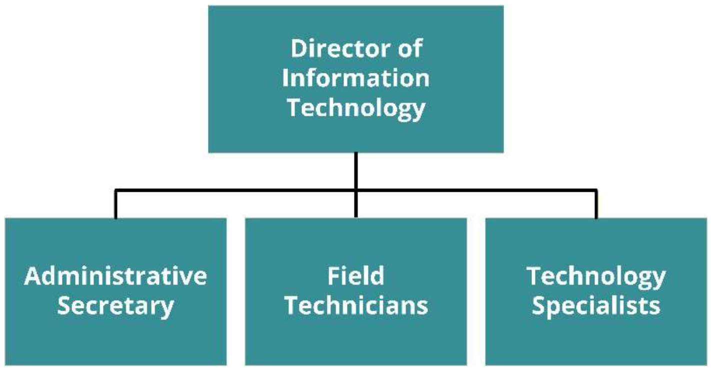
Conclusion: Meets

[9] Two of the five At-Risk Intervention Specialists service multiple schools.

Technology

The IT Department is allocated 14 positions, led by the Director of IT. The Director is supported by an Administrative Secretary and 12 field staff, divided into two levels. Six positions are allocated at the entry level of Technician and six at an elevated level of Specialist. **Exhibit 2-3** illustrates the program's organizational structure.

Exhibit 2-3: Technology Program Structure



Source: SCSD Organizational Chart

The Technician positions respond to help desk requests and work orders to provide on-the-ground support around the District. Technicians rotate through the following roles in order to cross-train:

- Two support the Live Oak schools.
- One supports the Branford schools.
- Two manage the help desk (one in the morning, one in the afternoon).
- One provides project support for the Project Specialist (as described below).

The Specialists focus on specific types of projects that require more subject matter knowledge:

- Project Specialist (1): installation of fiber and cables and adjustments to the District's physical IT infrastructure.
- Network Specialist (1): cybersecurity and management of network infrastructure.
- Software Specialist (3): Management Information Systems ("MIS") and software integration.
- State Reporting/Data Quality Specialist (1): support and quality assurance for the District's standardized testing and reporting.

The Specialists generally remain within their specified role, though the Director does encourage cross-training to address vacancies and provide backup personnel as needed.

Conclusion: Meets

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

As stated in Subtask 2.1, the Facilities Department is allocated 23 positions. 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 that standard, the District should employ approximately 24 to 43 maintenance staff. Due to the age of the facilities, the District should employ closer to the mid-range or high-end of the range to meet industry standards. The District's 23 full-time positions are marginally below the low-end of the range.

As further stated in Subtask 2.1, the District employs approximately 31 custodial staff, based on an average of three custodial staff at each of the eight schools in addition to three at the support services offices and two at RIVEROAK Technical College. APPA (formerly Association of Physical Plant Administrators) identifies five levels of cleanliness: (1) Orderly Spotlessness, (2) Ordinary Tidiness, (3) Casual Inattention, (4) Moderate Dinginess, and (5) Unkempt Neglect. The District employs one custodial staff member for approximately every 33,191 square feet. Based on APPA's staffing model, the District is between Level 4, Moderate Dinginess (averaging about 39,500 square feet per custodian), and Level 3, Casual Inattention (averaging about 26,500 square feet per custodian).

Recommendation: The Facilities Department should conduct a review of the program's work orders and workloads to determine if the number of maintenance and groundskeeping employees currently meets the District's needs. Additionally, principals should conduct a review of their assigned school's custodial services to determine if the number of custodial staff employed at each school currently meets the school's needs.

Conclusion: Partially Meets

School Safety and Security

The District employs 11 full-time staff dedicated to the School Safety and Security program. The five At-Risk Intervention Specialists are each assigned to one or more schools: Suwannee High School, Suwannee Middle School, and Suwannee Opportunity School each have one specialist; the three Live Oak elementary schools (Suwannee Springcrest Elementary, Suwannee Riverside Elementary, and Suwannee Pineview Elementary) share a specialist; and the two Branford schools (Branford Elementary School and Branford High School) share a specialist. In an interview with M&J, the Assistant Superintendent of Administration stated that structure allows specialized focus at the schools with the highest needs and decreased the number of threat assessments conducted during the 2025 – 2026 school year by half.

In addition to the staff employed by the central office, Suwannee High School employs two security guards and the Suwannee Opportunity School employs one security guard. The Superintendent intends to recommend this latter position be frozen indefinitely by the School Board during its July 28, 2026, regular meeting.

The Sheriff employs nine deputies who serve as SROs, with eight SROs assigned to a single school (excluding RIVEROAK Technical College) and a ninth who serves as the Head SRO. The agreement stipulates that SROs perform their duties on a full-time basis not to exceed 40 hours per week. However, it explicitly states that SRO schedules may be altered at the direction of the School Board to accommodate school functions that are held outside of normal school hours. The inclusion of the Head SRO position provides coverage for the school-based SROs during absences.

Conclusion: Meets

Technology

The District allocates 14 positions to the IT Department. One of these positions is supervisory, one position is administrative, and 12 provide full-time IT support in the field.

According to the Consortium for School Networking's U.S. State of EdTech 2026, small school districts (defined as districts between 1,750 students and 5,999 students) across the country report having the following number of full-time IT staff:

- 19% have one to three full-time IT staff.
- 33% have four to six full-time IT staff.
- 25% have seven to ten full-time IT staff.
- 16% have 11 to 20 full-time IT staff.
- 1% have 21 to 50 full-time IT staff.
- 6% have more than 50 full-time IT staff.

Based on this survey of education technology leadership, SCSD has more IT staff than approximately 77% of U.S. school districts, even when only taking the 12 Technicians and Specialists into consideration.

Conclusion: Meets

3. Alternative Service Delivery

Alternative Service Delivery
Overall Finding: Meets

Each of the programs routinely evaluates alternative service delivery methods and has made changes to in-house and outsourced services based on those evaluations. While there are opportunities to improve documentation of these evaluations, assessments are frequently based on common analyses, such as cost-benefit analyses. The programs' process of analysis documentation could be strengthened through more consistent inclusion of assessment methodologies, the intention behind assessments, and justification for determinations.

M&J did not identify opportunities for alternative service delivery. As discussed throughout the Chapter, the District has already implemented many standard and innovative practices from both the Florida education environment and a national education environment.

Findings by Subtask:
- Subtask 3.1 – Evaluation of Alternative Methods: Meets
- Subtask 3.2 – Assessment of Contracted Services: 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: Meets

Facilities

The Facilities program routinely evaluates the performance of services in-house versus the benefits of outsourcing those services. For example, the District maintains a master services agreement ("MSA") with Clyde Johnson Contracting & Roofing to serve as the general contractor for a variety of Facilities-related services, including property restoration and recovery, new construction, reconstruction, roofing, workforce staffing, infrastructure support and remediation, emergency support, and construction-related project management. These outsourced services support the in-house work performed by the Facilities Department. While District employees frequently serve as project managers for construction projects, the MSA augments the program's resources and can limit the District's need to provide day-to-day management of projects, instead providing oversight and higher-level supervision. Determinations of using in-house labor, contracted services (such as the MSA), issuing a bid, or purchasing through a sole source procurement are documented by the Facilities Assistant and, when possible, supported by work orders.

Case Study #2 in Subtask 1.5 resulted from the efforts of the Facilities Department to build a storage facility using only in-house labor. Midway through FY 2025, program staff determined that the District's needs exceeded in-house labor and specialization. The Facilities Department contracted with a vendor that specializes in the assembly of steel structures, which provided an improved product and limited the time program staff were unable to perform their regularly assigned duties.

Evaluation of alternative service delivery has also stemmed from the availability, or lack thereof, of vendors to provide services, ranging from construction to equipment repairs. When the District identified a need to replace a canopy at Suwannee Middle School, the Facilities Department had trouble sourcing three bids. The only vendor identified was located in Tampa and planned to charge a premium to travel to Suwannee County to complete the work. Program staff calculated the cost of performing the work in-house and determined that the materials and labor costs for in-house work were more economical than contracting a vendor that would charge a premium.

In order to address periodic staffing shortages, the Facilities Department has selected equipment and services that increase automation, which allows staff to prioritize work that needs more in-depth attention and labor. As part of a two-year dataset of the program's workload, the Facilities Director developed the conclusions and recommendations regarding program staffing shown in **Exhibit 3-1**.

Exhibit 3-1: Facilities Program Staffing Models

7. STAFFING

Current Model

- All trades handled internally
- Staff:
  - Spread thin
  - Reactive
  - Doing low-value repetitive work

Proposed Model

Contractors Handle:

- HVAC
- Plumbing
- Electrical
- Doors/Access Control

Internal Staff Shift To:

- Project execution (surtax work)
- Oversight / QA
- Emergency response
- Skilled work (not repetitive tasks)

No layoffs required

Instead:

- Reallocation of labor
- Increase productivity
- Reduce burnout

Source: Suwannee County School District, July 2026

As the exhibit illustrates, the Facilities Department is considering alternative ways of delivering the same services (e.g., HVAC maintenance, plumbing) through contractors while allowing District staff to provide services that require more skilled knowledge and address preventative and strategic needs, rather than just reactive needs.

Similarly, an evaluation of the District's facilities assets framework (including roofs, HVAC assets, and system controls) identified opportunities to improve the program's operations through adjustments to its system controls inventory matrix (primarily remote control of HVAC systems). As detailed in **Exhibit 3-2**, program staff have developed recommendations to address the operational findings and improve equipment's lifespan, energy use, and cost efficiency.

Exhibit 3-2: Facilities Asset Framework Immediate Operational Findings

1. Districtwide Scheduling Audit Needed

SMS controls show continuous occupied schedules:

- 12:00 AM–11:59 PM
- every AHU/VAV effectively running continuously

Potential impacts:

- excessive runtime
- premature compressor failure
- humidity control issues
- energy waste
- shortened equipment lifespan

2. Controls Standardization Needed

The district likely has:

- multiple vendors
- mixed-generation controllers
- inconsistent graphics
- inconsistent scheduling philosophy

Recommendation:

- migrate toward districtwide BAS standard
- centralized supervisory platform
- cloud analytics
- alarm management
- runtime reporting

Source: Suwannee County School District, July 2026.

Conclusion: Meets

School Safety and Security

As discussed in Chapter 1, the Director of School Safety and Other Administrative Services ("Director of School Safety") regularly presents on program performance and the results of risk assessments during School Board workshops, frequently in closed-door executive sessions. School Board records and interviews with District staff indicate that these meetings have resulted in the evaluation of alternative service delivery models, as needed. One such model is the Guardian program, which augments the SROs at the schools through volunteer full-time employees who receive training to support law enforcement during incidents. While the authority of the Guardians is limited, their training and duties can help law enforcement officers focus on activities and tasks that require law enforcement licensure rather than handling all activities during incidents. The Guardian program also helps the District manage the cost of the School Safety and Security program. Guardians receive a one-time supplement of $500; a private security service would require ongoing payment at a higher price point for the District.

The introduction of wearable crisis alert technology through a contract with Centegix established a new model of alerting District management and law enforcement of crises. Rather than relying on communications devices, which may not always be available or provide timely notice, the wearable badges attach to staff lanyards and give the wearer the ability to click a button a set number of times to provide these alerts. This technology, partnered with visitor monitoring provided through the Centegix contract (previously provided through a contract with Raptor), provides improved service delivery in the event of an incident.

The District also maintains an agreement with the Suwannee County Sheriff's Office ("SCSO" or "Sheriff") for the School Resource Officer ("SRO") program. The SRO program provides on-site security for the District's schools through a local law enforcement agency, rather than requiring the District to employ security guards at every school or contract a private security service. While the District also works with the Live Oak Police Department ("LOPD") on occasion, the provision of the SRO program through the Sheriff allows for a wider reach, including the schools in Branford, which are not within LOPD's jurisdiction. Coordination with law enforcement also decreases the burden on the District to provide training and maintain certification for SROs by shifting those requirements to the Sheriff.

Conclusion: Meets

Technology

In interviews with M&J, the Director of IT stated that the Technology program routinely reviews the costs of outsourced services to determine whether a contractor would provide more cost efficiency than in-house labor. According to the Director of IT, the long-term financial costs of outsourcing services, along with the loss of control over customer service behaviors, have resulted in few services being outsourced. Program leadership believe that if the necessary knowledge and staffing is available in-house, then outsourcing would be inefficient and accrue excessive costs.

The District previously maintained a master services agreement with Defero Network Solutions to provide IT professional engineering and consulting services for successive one-year terms. The company was engaged to provide four hours of management services each week for the Technology program, including serving as a virtual Chief Information Security Officer. According to the Director of IT, when the owner of Defero Network Solutions retired, the company ceased operations. An internal analysis indicated that bringing the services previously delivered by Defero Network Solutions in-house would improve efficiency and lower long-term costs. The Director of IT assumed the responsibilities for network design and cybersecurity, while a new Specialist position was established to assume some of the Director's previous responsibilities.

The Director of IT also identified various equipment-based evaluations of service delivery. For example, the District's server authentication is housed on the District's premises ("on-prem").[10] According to the Director, if the power in the building housing the on-prem authentication failed, and backup generators did not provide the necessary power, the District could lose its ability to access its network. The Director has been reviewing options to move server authentication off site, through either a fully remote or a hybrid on-prem/off-prem model.

Program staff train for the certification required to fix the HP-brand Chromebooks used by the District's students to keep repairs in-house. Students and their guardians sign a form listing the costs of the devices and repairs to the devices, acknowledging that the IT Department will charge students for repairs resulting from negligence. The in-house repairs along with cost recovery efforts allow the program to limit repair costs.

The Director acknowledged that these evaluations are generally not documented in a consistent manner beyond the solicitation of written quotes.

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

Conclusion: Partially Meets

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: Meets

[10] Server authentication is the process of verifying the identity of users, devices, or software attempting to access a server through the use of passwords, multi-factor authentication, certificate-based authentication, and single sign-on.

Facilities

As stated in Subtask 3.1, the District maintains a master services agreement with Clyde Johnson Contracting & Roofing for certain construction-related services. The District most recently assessed this contracted service in early 2026 through the bid process for general contractor/roofing services in order to guarantee that the District continues to receive the best price for the services. The procurement process was fully documented, including justification for vendor selection. The current term of the master services agreement began May 12, 2026, and will last for three years (continuing month to month after the culmination of the three years, as necessary).

A similar bid resulted in a preliminary award of a professional/technical services agreement to O'Neal Roofing Company & O'Neal Contracting ("O'Neal") for the period between July 28, 2026, and July 28, 2030, to provide roofing, construction, and repair services as needed. This contract had been previously awarded to O'Neal as a result of a FY 2022 bid but was re-bid after the completion of that contract term in order to ensure available pricing to the District remained advantageous. The Superintendent intends to present this contract to the School Board for approval at its July 28, 2026, meeting.

In addition to rebidding service agreements on a regular basis, the Facilities Department has requested that equipment (especially mechanical equipment) providers include service agreements as part of the equipment purchases. The District maintains a three-year service agreement with Siemens for annual inspections of chillers at each school and help the District procure materials for maintaining the chillers as needed. The current service agreement is for annual inspections from 2024 through 2026. The District held a prior agreement with Siemens for annual and semi-annual inspections between 2021 through 2023.

Conclusion: Meets

School Safety and Security

According to the Director of School Safety and the Assistant Superintendent of Administration, the District assesses its agreement with SCSO on an annual basis to address changing needs and statutory requirements. For example, the agreement previously included the provision of a Behavioral Investigations position by the Sheriff's Office, which assisted the District with mental health and behavior-related risk assessments. In return for the assistance, the District paid half of the position's salary and benefits. After the introduction of the At-Risk Intervention Specialists, the District removed the requirement for the Behavioral Investigations position from the SRO agreement. School Safety and Security program leadership determined that its new in-house Mental Health Services unit was meeting performance expectations, and therefore program leadership determined that the new unit replaced the need for the Behavioral Investigations position, which didn't report to the District itself.

The program has additionally evaluated its contracts for the provision of safety- and security-related technology. As previously stated in Subtask 1.2, the District entered into contracts with two separate companies to provide security-related technology at the schools. Centegix provided services including wearable CrisisAlert technology that attached to staff identification badges and, when activated by pushing a button on the badge, sends immediate alerts to emergency personnel and school administrators. Raptor provided services including visitor monitoring technology that scans government-issued IDs, instantly screening for banned individuals before printing visitor badges. Both technology providers set up hardware necessary for the use of their systems throughout the District's facilities. According to the Assistant Superintendent of Administration, District staff felt the Raptor system was not user friendly and was not being updated regularly. As a result, the then-Director of School Safety proposed terminating the District's contract with Raptor and increasing the services provided by Centegix to include those previously provided by Raptor. The increase in services used existing Centegix and Raptor hardware, which mitigated the need for additional purchases and significantly increased costs for a system that program staff found more advantageous for the District.

Conclusion: Meets

Technology

According to School Board meeting records and interviews with the Director of IT, the Technology program has assessed its contracted vendors as needed, based on price and availability of devices. In a written statement to M&J, the Director of IT stated that the District does not currently outsource technology services, but uses a vendor, Howard Technologies, to purchase hardware. The Director further stated that if outsourced services were needed, the program would most likely use this same vendor (Howard Technologies). When purchasing hardware, the IT Department has assessed which purchases are the most economical. For example, while the District has historically used HP Chromebooks, quickly accelerating prices resulted in the program pivoting to purchase Lenovo Chromebooks instead. The IT Department has tried to avoid changing the make of its devices, as using a single make is more efficient and allows the District to better stock replacement parts; however, the IT Department also recognized that avoiding excessive program costs needs to take priority.

Like many public and private sector organizations, the District uses Cisco for almost all of its network infrastructure. According to the Director of IT, increases in pricing for wireless services and equipment resulted in the District changing its wireless provider, but remaining with Cisco for the rest of the network. While the change in wireless providers could be performed in a cost efficient manner, replacing Cisco on a large scale would result in a decrease in service while also requiring extensive costs to remove the Cisco network infrastructure, purchase new equipment, install and configure the new infrastructure, and enter into contracts with a new vendor, or, more likely, with multiple new vendors.

Additionally, as discussed in Subtask 3.1, after Defero Network Solutions ceased operations, the IT Department evaluated identifying a new contractor, but instead determined that insourcing the services previously provided by Defero Network Solutions would be more cost efficient than continuing to outsource the services (e.g., network design, cybersecurity).

Overall, the Technology program maintains a limited number of contracts, which limits its need to assess its outsourced service providers.

Conclusion: Meets

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

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. Program leadership is in the process of evaluating restructuring the Facilities Department's organization, outsourcing routine maintenance needs, and automating more processes and systems to better utilize its staffing and resources.

Conclusion: Meets

School Safety and Security

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The District has already implemented common alternatives, such as the Guardian program, as well as less common alternatives, such as At-Risk Intervention Specialists, to address the District's safety and security needs in an economical and effective manner.

Conclusion: Meets

Technology

Based on fieldwork and analysis, M&J did not identify significant opportunities for alternative program service delivery. The IT Department has restructured its staffing model to meet changing needs and evaluates the costs and benefits of outsourcing versus keeping services in-house. Practices like the program's cost recovery requirements for damaged devices allow the District to provide a level of service not frequently available at school districts of comparable size to SCSD, while simultaneously managing the program's overall costs.

Conclusion: Meets

4. Goals, Objectives, and Performance Measures

Goals, Objectives, and Performance Measures
Overall Finding: Partially Meets

While the District has mechanisms for strategically planning for and measuring the success of its non-instructional programs and functions on a local program level, goals and objectives are not consistently documented or presented to the School Board for review and approval as part of the District's overall strategic priorities.

During M&J's fieldwork, the District was operating at the end of its strategic plan's five-year cycle. The goals in the plan are limited, with supporting activities rather than objectives or performance measures and standards. As a result, the programs were largely addressed in an indirect manner and strategic plan goals and activities did not consistently align with program-established goals.

As the District continues to develop program-level goals and objectives, the programs have adequate internal controls in place to help provide assurance that progress will be made toward achieving the goals and objectives but would need to strengthen performance tracking tools and methodologies.

Findings by Subtask:
- Subtask 4.1 – Clear and Measurable Goals and Objectives: Partially Meets
- Subtask 4.2 – Consistency with Strategic Plan: Partially Meets
- Subtask 4.3 – Performance Measures and Standards: Partially Meets
- Subtask 4.4 – Internal Controls: 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: Partially Meets

Facilities

The Facilities Department maintains a handbook that governs its employees' activities and behaviors while at work. The Facilities Handbook introduces a vision and mission for the Facilities Department that provide overall strategic direction for the program:

- Vision: Suwannee County School District will be a system of excellence ensuring all students are prepared for personal success.[11]
- Mission: The mission of the Suwannee County School District Facilities Department is to provide professional services to the citizens of Suwannee County to enhance the quality of life for our community.

[11] The vision is the same vision established for the entire District in the 2021-2025 Strategic Plan.

The Facilities Handbook additionally establishes the following goals related to program initiatives and priorities:

- Efficiency Measures: The goal of the Facilities Department is to efficiently maintain the buildings and grounds of the Suwannee County School District. Work orders will be monitored for efficiency.
- Health and Safety Procedures: It is a department goal and responsibility to provide a healthy and safe workplace free of recognized hazards. [Department employees] are responsible for contributing to that goal by conducting [themselves] in a safe manner. Equipment and supplies necessary to ensure healthy and safe working conditions for each employee will be provided.

Finally, the Facilities Handbook establishes the following objectives for Maintenance Staffing:

- The staffing approach should be well suited to the specific needs of the facility and the maintenance department's primary mission.
- The staffing approach should provide a credible basis or justification for existing staff positions, as well as the need for new lines.
- The staffing approach should be comprehensive and identify all critical line positions such as skilled tradespeople and office support staff.
- The staffing approach will be done in accordance with the Human Resources Department staffing plan intended for the Facilities Department.

These goals and objectives are measurable to an extent, but primarily address internal operations and procedures rather than provide a strategic direction for the program to achieve.

The Five-Year District Facilities Work Plan is primarily a list of projects and funding sources, and doesn't provide directional goals and objectives either, but rather one-time accomplishments and discrete tasks. Instead, the Facilities Director has developed a series of strategic goals for FY 2027 as part of an annual master projects list. The strategic goals are shown in **Exhibit 4-1**.

Exhibit 4-1: FY 2027 Master Project List Strategic Goals

IX. STRATEGIC GOALS FOR FY 2026-27

1. Reduce deferred maintenance backlog.
2. Improve facility appearance district-wide.
3. Improve HVAC reliability and efficiency.
4. Enhance campus safety and security.
5. Complete digital facility documentation.
6. Establish long-term replacement schedules for roofs, HVAC, flooring, and site infrastructure.
7. Maximize use of sales tax and special maintenance funding.
8. Improve athletic facilities and community-use spaces.

Source: Suwannee County School District, July 2026.

The goals are mostly measurable, if augmented with objectives that provide more specific direction for achieving these strategic goals. The goals are also primarily internal to the Facilities Department and have not been presented to the School Board for review and approval.

Recommendation: The Facilities Department should consider writing and then adopting a set of program-level objectives that can provide clear direction for program activities and discrete tasks, as well as provide opportunities to measure the program's progress toward achieving the strategic goals developed. The Facilities Department should consider submitting its strategic goals and objectives to the School Board for approval and ratification, either on an annual basis or on a multi-year recurring basis similar to the five-year cycle for the District's strategic plan.

Conclusion: Partially Meets

School Safety and Security

In interviews with M&J, the Director of School Safety and Other Administrative Services ("Director of School Safety") and the Assistant Superintendent of Administration stated that the District maintains a confidential School Safety and Security Plan, which outlines the strategic goals and objectives for the District's school safety and security framework. At the school-level, the program establishes goals based on threat assessments, mental health meetings, and quarterly safety meetings, the latter of which are led by the District's Risk Manager, while the former two are led by the Director of School Safety or their school-level designee.

As previously discussed, the Director of School Safety routinely meets with the School Board and District executive leadership to discuss progress made toward achieving the goals and identify changes required to service delivery methods to better meet the program's goals and objectives.

Conclusion: Meets

Technology

The Director of IT submitted a written statement to M&J identifying a combination of strategic goals (e.g., maintaining device parity across schools) and measurable objectives (e.g., replacing aging Chromebooks based on lifecycle and performance needs), some of which are almost more akin to strategies and tasks than goals and objectives. The goals are bucketized into the following three categories:

- Maintaining reliable, equitable, secure, and sustainable technology systems: These goals include maintaining a consistent student and staff device replacement cycle, replacing aging Chromebooks/laptops and staff devices based on lifecycle and performance needs, maintaining device parity across schools, and standardizing classroom technology to support consistent instructional delivery.
- Modernizing wireless infrastructure: These goals include supporting increased device density and bandwidth demands, improving campus coverage, upgrading core and edge network infrastructure, increasing backbone capacity, improving redundancy, refreshing server/storage systems, continuing appropriate hybrid/cloud transitions, and strengthening backup and disaster recovery capabilities.
- Prioritizing cybersecurity and safety-related technology: These goals include providing endpoint protection, network monitoring, threat detection, student/staff data protection, and physical security integrations tied to network infrastructure.

The written statement also noted that the projects are aligned with the Five-Year District Facilities Work Plan and are designed to promote sustainable and transparent operations.

Overall, the goals can provide strategic direction for the Technology program. However, they do not consistently contemplate measurable progress, and have not been presented to and approved by the School Board as official/codified, documented goals and objectives for the program. Organizing the goals into overarching strategic goals with associated objectives and performance measures could help the Technology program demonstrate its progress toward achieving its established goals in a clear and measurable manner that meets the intention to promote sustainable and transparent operations.

Recommendation: The IT Department should consider clearly organizing its strategic goals and writing and then adopting a set of program-level objectives that can provide clear direction for program activities and discrete tasks, as well as provide opportunities to measure the program's progress toward achieving the strategic goals developed. The IT Department should consider submitting its strategic goals and objectives to the School Board for approval and ratification, either on an annual basis or on a multi-year recurring basis similar to the five-year cycle for the District's strategic plan.

Conclusion: Partially Meets

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's most recently adopted strategic plan was developed for a five-year period between 2021 and 2025. As the District is still operating with this strategic plan, M&J encourages regular updates to the strategic plan to make sure strategic direction continues to address the needs and demographics of the community, as well as statutory requirements for school districts.

The Strategic Plan provides a mission and a vision to guide the plan and the District's activities:

- Mission: Suwannee County Schools will educate all students in a safe and supportive learning environment that will develop life-long learners and productive citizens.
- Vision: Suwannee County School District will be a system of excellence ensuring all students are prepared for personal success.

The Strategic Plan establishes four goals, each with five areas of focus. The areas of focus are:

- Students
- Parents/Families
- Community
- Employees/Staff
- Organization

Within each of the areas of focus there are a variety of objectives (e.g., mental health first aid training for all employees), discrete tasks (e.g., usage of Focus Portal for grade/attendance monitoring), and broad categories of activities (e.g., volunteering, school partnerships, communication tools, etc.). While some of the listed items that are more similar to objectives contemplate measurable progress, the Strategic Plan does not identify performance measures and standards.

The four goals are:

1. Suwannee County School District will increase the academic achievement of all students.
2. Suwannee County School District will provide learning and working environments that are supportive.
3. Suwannee County School District will manage all resources in a deliberate and responsible manner.
4. Suwannee County School District will ensure future readiness for all stakeholders.

Overall Conclusion: Partially Meets

Facilities

Preliminary Assessment: Based on the goals and objectives of the Facilities program described in Subtask 4.1, the program's strategic direction is related to certain objectives, tasks, and activity categories to a limited extent:

- Goal 2 (Supportive Environments): The focus on organization includes safer facilities.
- Goal 3 (Resource Management): The focus on communities includes shared facility use and the focus on organization includes energy conservation.

Exhibit 4-2 provides an example of one of the District's strategic goals (Goal 3). The highlighted items relate to the Facilities program's Facilities Handbook goals and FY 2027 strategic goals.

Exhibit 4-2: Facilities Program Alignment with Strategic Plan Goal 3

Goal 3: Suwannee County School District will manage all resources in a deliberate and responsible manner.

Focus on Students

- High Quality, Aligned Student Resources
- Technology Devices and Course Opportunities
- College and Career Readiness
- Intervention and Enrichment
- Usage of Programs

Focus on Parents/Families

- Communication Tools
- Federal Grant Collaboration District Advisory Council
- Wrap Around Services for Families

Focus on Community

- Federal Grant Support for Private Schools
- Shared Facility Use
- Support Local Vendors
- Facilitate Human Resource Pipeline
- Local Recruitment

Focus on Employees/Staff

- Planning
- Configuration Identities
- Growth Opportunities—PD, Certifications, Endorsements
- Retention of Employees
- District Data Team—District Leader Growth/Service

Focus on Organization

- Enrollment, FTE
- Benefits/Bargaining
- Monitoring and Evaluation of Plans/Grants
- Energy Conservation
- Financial Reporting and Accountability
- Stewardship and Transparency

Source: Suwannee County School District Strategic Plan 2021-2025.

The program's goal for health and safety procedures related to activities focused on employees/staff in several goals (e.g., monitor and celebrate workplace safety [Goal 2] and Wellness Program [Goal 4]). Likewise, the FY 2027 strategic goals for the program relate to a variety of activities focused on community and organization. However, there are opportunities to enhance the alignment between program-level goals and the strategic plan.

Recommendation: The Facilities Department should develop 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, strategic plan-aligned, direction forward for the District's future prioritization of program activities and expenditures.

Conclusion: Partially Meets

School Safety and Security

Based on information obtained during interviews with District leadership, most objectives, tasks, and activity categories for Goal 2 (Supportive Environments) address the School Safety and Security program in ways that align the District's School Safety and Security Plan with the Strategic Plan. The following list includes a sample of these activities, with the full list available in **Exhibit 4-3**:

- Goal 2 (Supportive Environments): Fewer behavior/SESIR incidents (Focus on Students), badges/locks/points of entry to keep environments secure (Focus on Employees/Staff), and monitoring and evaluation of emergency response plans (Focus on Organization).

Exhibit 4-3: School Safety and Security Program Alignment with Strategic Plan Goal 2

Goal 2: Suwannee County School District will provide learning and working environments that are supportive,

Focus on Students

- Increase Percentage of Students Regularly Attending
- Knowledge/Ability for Supporting a Safe Environment
- "See Something, Say Something" School Campaigns
- Fewer Behavior/SESIR Incidents
- Participation in Peer Supports Courses/Peer Mentors
- Protection of Student Identity
- Increase Supervision—Schools, Lunchrooms, Buses, Events

Focus on Parents/Families

- Attendance Support
- Behavior Intervention Support/ Positive Behavior Supports
- Attendance at School Events
- Parent University
- Increased Communication Regarding Safety/Security

Focus on Community

- Mentorship Opportunities
- School Partnerships
- District Advisory Council
- Collaboration on Disaster Preparedness
- Information on Choice Options

Focus on Employees/Staff

- Badges/Locks/Point of Entry—Keep Environments Secure
- Increased Communication with Parents—Individual/Group
- Mental Health First Aid Training for All Employees
- Monitor and Celebrate Workplace Safety
- Participation in Wellbeing Initiative
- Protection of Employee Identity

Focus on Organization

- Monitoring and Evaluation—Emergency Response Plans
- Monitoring and Evaluation—Behavior/Threats
- Climate Survey Input Collected
- Safer Facilities—Locks, Doors, Cameras, Guardians, Officers
- Grow/Monitor Suwannee Opportunity School
- Maintain Radio Network Communication—Campus/Bus

Source: Suwannee County School District Strategic Plan 2021-2025.

Conclusion: Meets

Technology

The program-level goals and objectives for the Technology program align to several objectives, tasks, and activity categories for Goals 1 (Academic Achievement), 2 (Supportive Environments), 3 (Resource Management), and 4 (Future Readiness). The following list includes a sample of these activities:

- Goal 1 (Academic Achievement): Increase usage of Focus and Canvas Portals (Focus on Students).
- Goal 2 (Supportive Environments): Protection of students identity (Focus on Students) and protection of employee identity (Focus on Employees/Staff).
- Goal 3 (Resource Management): Communication tools (Focus on Parents/Families) and energy conservation (Focus on Organization).
- Goal 4 (Future Readiness): Computer Science (Focus on Students) and virtual learning (focus on Students).

Exhibit 4-4 demonstrates some of the Strategic Plan activities in Goals 1 and 4 directly and indirectly related to the Technology program's stated goals. The highlighted items are a combination of directly related activities (e.g., virtual learning options) and indirectly related activities (e.g., sustainability in all projects/programs/grants).

Exhibit 4-4: Technology Program Alignment with Strategic Plan Goals 1 and 4

Goal 1: Suwannee County School District will increase the academic achievement of all students.

Focus on Students

- Increase Successful Course Completion
- Increase Usage of Focus and Canvas Portals
- Success on Assessments
    - National (ACT, SAT, NAEP, Industry Certification)
    - State (FSA, FSAA, ACCESS for ELLs)

Focus on Parents/Families

- Usage of Focus Portal— Grade/Attendance Monitoring
- Usage of Canvas Portal—Assignments/Lessons
- Participation in Academic Events
- Communication with Teachers/Schools

Focus on Community

- Support of Academic Events
- Mentorship
- Volunteering
- School/District Partnerships

Focus on Employees/Staff

- Support School Choice—Configuration Goals
- Collaboration Among Programs/Departments
- Individual and Group Communication with Parents
- Increased Communication with Community
- Support of Professional Learning Communities for Deliberate Impact on Student Achievement

Focus on Organization

- Fewer Federally Targeted Support Schools
- Increase School/District Grades
- Improved State Ranking
- Communication of Achievement and Success

Goal 4: Suwannee County School District will ensure future readiness for all stakeholders.

Focus on Students

- College and Career Readiness
- Increased Acceleration Opportunities
    - Industry Certifications, CTE
    - Dual Enrollment/Advanced Placement
- Future Planning
- Future Skills
- Virtual Learning
- Civic Literacy
- Computer Science
- Employability Skills

Focus on Parents/Families

- Parent Preparedness for Child's College/Career Support
- Parent Technology Skills
- Sustainable District Advisory
- Sustainable Parent Engagement Team

Focus on Community

- Solid Advisory—DAC, SAC, Occupational Advisory
- Community Involvement—Goal Setting
- RIVEROAK Community Education Options
- Monitoring and Improvement of Choice Options

Focus on Employees/Staff

- Opportunities for PD, Endorsements, Certifications
- Improve all employees' ability to do job
- Competitive Compensation
- Wellness Program
- Virtual Learning Options—Safe Schools, Online PD
- Growth, Health, Longevity

Focus on Organization

- Succession Planning
- Leadership Training—Schools, Departments, District
- Fiscal Stability—Reducing Audit Findings
- Innovative Options
- Branding and Community Awareness of Successes
- Improving Communication
- State Compliance
- Fund Balance
- Sustainability in all Projects/Programs/Grants

Source: Suwannee County School District Strategic Plan 2021-2025.

While some specific activities/strategies align between program-level goals and Strategic Plan goals, many of the Strategic Plan activities relate to the Technology program but not the program-level goals. As a result, there are opportunities to enhance the alignment between the two.

Recommendation: The IT Department should develop program-level goals and objectives that more directly 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, strategic plan-aligned, direction forward for the District's future prioritization of program activities and expenditures.

Conclusion: Partially Meets

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: Partially Meets

Facilities

The Facilities Handbook establishes a series of performance standards used to monitor the efficiency of work orders based on commonly repeated tasks, as demonstrated by **Exhibit 4-5**:

Exhibit 4-5: Facilities Handbook Efficiency Performance Standards

COMMONLY REPEATED TASKS PERFORMANCE STANDARDS		
TASK	**RESPONSE TIME**	**COMPLETION TIME**
Light Bulb Changes	**2 Days**	**30 Minutes**
Continuing Flushing Toilet	**Same Day**	**1 Hour**
Door Not Closing Properly	**Same Day**	**1.5 Hours**
Badge Not Working Properly	**7 Days**	**30 Minutes**
Room Hot/Cold	**1 Day**	**2 Hours**
Sink Dripping	**3 Days**	**1 Hour**
Bathroom Backed Up	**Same Day**	**2 Hours**
Move Boxes / Furniture	**7 Days**	**1.5 Hours**
Ceiling Tile Repair	**5 Days**	**1 Hour**

Source: Suwannee County School District Facilities Handbook.

The presumptive performance measure related to these standards is the amount of time it takes Facilities program staff to respond and complete these commonly repeated tasks. However, the performance measure itself could be clearer. **Exhibits 4-6** through **4-11** demonstrate the Facilities Department's tracking of work orders through its work order system, FMX, and some of the conclusions drawn from analysis of the data. **Exhibit 4-6** and **Exhibit 4-7** illustrate the total number of year-to-date work orders per building and request type respectively, as well as the number and percentage of work orders completed. The latter exhibit also shows the request type(s) as a percentage of the total number of work orders. The exhibits do not clearly identify whether the number and percentage completed indicate the number of work orders completed within the standards established by the Facilities Handbook or just completed overall. **Exhibit 4-8** and **Exhibit 4-9** use work order data from a two-year period to analyze the costs associated with each campus and each work order category, respectively. **Exhibit 4-10** shows more in-depth analysis of the work orders, while **Exhibit 4-11** provides cost and service delivery model conclusions drawn from the in-depth analysis. These conclusions were used to develop the staffing model analysis described in Subtask 3.1, the FY 2027 strategic goals described in Subtask 4.1, and a prioritization of the projects on a master project list maintained by program staff.

Exhibit 4-6: Completed Work Orders by Building (Year-to-Date)

Building	Total	FIN	PCT
BRANFORD ELEMENTARY	277	271	97.83%
BRANFORD HIGH SCHOOL	350	346	98.86%
SUWANNEE PINEVIEW	278	260	93.53%
SUWANNEE RIVERSIDE	304	285	93.75%
SUWANNEE SPRINGCREST	359	335	93.31%
SUWANNEE HIGH SCHOOL	580	553	95.34%
SUWANNEE MIDDLE SCHOOL	392	372	94.90%
RIVEROAK TECHNICAL COLLEGE	226	214	94.69%
SUWANNEE OPPORTUNITY SCHOOL	89	85	95.51%
RESOURCE CENTER/VIRTUAL SCHOOL	55	53	96.36%
DISTRICT OFFICE	39	39	100.00%
FACILITIES DEPARTMENT	209	206	98.56%
FOOD SERVICE	13	11	84.62%
IT DEPARTMENT	10	10	100.00%
LANGFORD STADIUM	27	27	100.00%
TRANSPORTATION	39	38	97.44%
TOTAL	3247	3105	95.63%

Source: Suwannee County School District, July 2026.

Exhibit 4-7: Completed Work Orders by Request Type (Year-to-Date)

Request type	Total	FIN	PCT	PCT
Electronic Locks/Badges	321	294	91.59%	
Doors and Hardware	285	275	96.49%	
Key Requests	66	56	84.85%	
TOTAL	672			20.70%
Plumbing	408	399	97.79%	12.57%
Heating-Cooling	345	334	96.81%	10.63%
General Maintenance	319	304	95.30%	9.82%
Lighting	245	239	97.55%	7.55%
Other	237	227	95.78%	7.30%
Food Service	230	212	92.17%	7.08%
Electrical	172	168	97.67%	5.30%
Landscaping/Grounds	132	130	98.48%	4.07%
Purchasing	98	98	100.00%	3.02%
Furniture	84	83	98.81%	2.59%
Safety/Security	61	52	85.25%	1.88%
Painting	60	58	96.67%	1.85%
Ceiling Tile	59	58	98.31%	1.82%
Inspection Compliance	49	45	91.84%	1.51%
Custodial Equipment	40	40	100.00%	1.23%
Playground	17	15	88.24%	0.52%
Glass/Windows	14	14	100.00%	0.43%
INVENTORY-TRUCK STOCK	3	3	100.00%	0.09%
Fire Alarm	2	1	50.00%	0.06%
TOTAL	3247	3105	95.63%	

Source: Suwannee County School District, July 2026.

Exhibit 4-8: District Workload by Work Order Location (2-Year Dataset)

Campus	Work Orders	Recorded Cost
Suwannee High	1,187	$47,815
Suwannee Middle	857	$48,559
Branford High	802	$36,598
Springcrest Elem	714	$25,043
Pineview Elem	701	$22,372
Branford Elem	687	$20,900
Riverside Elem	607	$18,389
Riveroak Technical	435	$21,515
Opportunity School	181	$7,628
District Office / Support	~350 combined	~$15K

Critical Insight

Your workload is heavily concentrated in:

- **High schools + middle school (instructional load)**
- **Elementary cluster (volume repetition)**

Source: Suwannee County School District, July 2026.

Exhibit 4-9: District Workload by Work Order Category (2-Year Dataset)

Category	Work Orders	Cost
Plumbing	900	$42,637
HVAC	730	$50,263
General Maintenance	673	$32,382
Electronic Locks	652	$11,093
Doors/Hardware	637	$16,831
Lighting	552	$11,164
Other	521	$38,454
Food Service	431	$14,633
Electrical	342	$13,247
Grounds	292	$29,440

Source: Suwannee County School District, July 2026.

Exhibit 4-10: Analysis of Work Order Volume and Cost (2-Year Dataset)

3. WHAT THIS PROVES

A. Your system is volume-driven

- ~6,000+ work orders in dataset
- Majority:
  - Low-cost
  - Repetitive
  - Trade-based

B. HVAC is NOT highest volume — but highest risk

- Plumbing = highest volume
- HVAC = highest **operational risk** + **cost per failure**

C. Access control is a hidden driver

- Electronic locks + doors combined:

  👉 **~1,289 work orders**

That's a **major operational burden** you likely weren't isolating.

4. COST

Recorded:

👉 ~$380K across dataset

Adjusted (real cost):

Apply 3–4x multiplier (labor + overhead)

👉 **$1.2M – $1.5M TRUE ANNUAL COST**

Source: Suwannee County School District, July 2026

Exhibit 4-11: Cost and Service Delivery Conclusions (2-Year Dataset)

5. COST PER CAMPUS

Tier 1 (Highest Priority)

- Suwannee High
- Suwannee Middle
- Branford High

These 3 alone = **~45% of workload**

Tier 2

- Elementary cluster (Springcrest, Pineview, Riverside, Branford Elem)

Predictable, repeatable → best for **bundled contracts**

Tier 3

- Riveroak + support sites

Specialized → separate handling

6. CONCLUSION

This is NOT a maintenance funding issue

This is a **delivery model failure at scale**

Source: Suwannee County School District, July 2026

While the Facilities program could improve the clarity of its measures and standards and the data collected through tracking those measures and standards, the program is using its work order datasets to reach conclusions on program performance and cost and make data-driven decisions.

Conclusion: Meets

School Safety and Security

The School Safety and Security program focuses on regulatory tracking, compliance accountability, and multi-agency metric reporting.

Hard Access Controls and Policy Compliance Metrics

In order to adhere to the regularly updated Policy 3.06 (Safe and Secure Schools), the District uses compliance standards to evaluate the physical safety hardening of its school. For example, the program requires that 100% of exterior and interior doors, gates, and school campus access points remain fully locked when students are present. Additionally, all District personnel are required to continuously wear their issued wearable CrisisAlert tech badge on the same lanyard as their main identification access badge. Working with the Facilities and IT Departments, the program also tracks employee and visitor access to facilities and user permissions for access to secure areas.

As described in Subtask 6.3, an issue with an unlocked door identified by a FLDOE Office of Safe Schools inspection resulted in a change in practices to better ensure the District meets its standard of 100% locked access points at the schools.

Law Enforcement Activity Logs and Interagency Oversight

The SRO program agreement requires upkeep of a transparent, metric-driven log:

- SRO Activity Tracking: The Sheriff requires SROs continuously maintain an official activity log detailing all actions and security interventions they each perform.
- Immediate Investigative Notifications: SROs are required to provide immediate notice to both the site principal and the District's Threat Assessment Team as soon as possible after a criminal or administrative investigation is initiated on school grounds.

The agreement between the School Board and the Sheriff's Office is designed to maintain SRO presence at all schools during operational hours, even when the school may be statutorily covered by a Guardian or security guard. Tracking SRO activities allows the program to evaluate whether consistent presence is attained and provides insight into State-required compliance evaluations and reporting, including law enforcement-related School Environment Safety Incident Reporting ("SESIR") System data and performance of regularly occurring emergency drills.

Mandated State Compliance Evaluations and Reporting Plans

The District evaluates its support and preparedness frameworks using structured annual State submissions to track program goals against actual outcomes:

- Youth Mental Health Awareness Training Plan: Submitted annually to FLDOE by August 1, this plan serves as a performance metric to measure and evaluate the percentage of District personnel who have completed mandatory mental health awareness training.
- Emergency Drill Frequency Logs: In response to previous State evaluations (such as Auditor General Report No. 2022-010), the District maintains standardized tracking metrics to verify compliance with active shooter, hostage situation, and fire emergency drills.
- District Best Practices Assessment: Submitted annually to FLDOE by November 1, this report tracks the District's use of leading school safety and security practices. The report compiles data from school-based risk assessments, safety equipment testing (e.g., CrisisAlert), and Districtwide implementation of policies and procedures.
- Incident and Disciplinary Data: As required by FLDOE, the District continuously collects data on 26 incidents of crime, violence, and disruptive behaviors that occur at the District's schools, on the District's buses, and at District-sponsored events. This data is submitted to the SESIR system alongside the associated disciplinary actions taken to address the tracked incidents.

Most of the program's tracked metrics are submitted through confidential reports, including into the Florida Safe School Assessment Tool ("FSSAT"). The District's primary publicly available performance tracking occurs through the submission of SESIR data, which can provide the public and District leadership insight into the performance of the School Safety and Security program.

Conclusion: Meets

Technology

In a written statement submitted to M&J, the Director of IT identified a series of performance measures and standards for three primary categories. The following list includes a sample of these measures and standards:

- Technology Performance: Replacement cycles (every four to five years), equity and coverage, security, reliability, and long-term sustainability.
- Classroom and Instructional Technology: Standardization of classroom technology, consistent support, replacement of aging interactive panels, and expansion of classroom audio enhancements.
- Infrastructure: Wireless coverage, ability to support increasing device density, redundancy, and backup/disaster recovery readiness.

The Director of IT also stated that the program establishes planning and accountability standards by aligning projects to the Five-Year District Facilities Plan.

The program's performance measures, similar to its goals, are not fully organized and do not establish performance standards to track program progress against. Additionally, the performance measures don't fully align with either program-level goals or the District's Strategic Plan.

Recommendation: The Technology program should consider identifying performance measures and standards that align with program-level goals and the District's strategic plan. 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: Partially Meets

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: Meets

Facilities

The Facilities Handbook provides appropriate internal controls to help ensure currently established goals and objectives are met through its detailed expectations for employee performance and behavior. Regular reporting to the School Board increases accountability for the program, which can further ensure the program is actively working toward achieving its current and future established goals and objectives. Furthermore, the Facilities Director reviews open and completed work orders on a weekly basis, with comprehensive data exports from FMX occurring on a monthly and annual basis. Monthly, the Facilities Director reviews work orders with school principals as a means to affirm program performance and progress toward achieving program-level and school-level goals.

Conclusion: Meets

School Safety and Security

The District's safety and security policies, especially Policy 3.06 (Safe and Secure Schools), establish a framework of controls that create procedures and expectations for meeting goals and objectives. Regular reports to the School Board on program performance, both in public and executive sessions, establish accountability for the program to meet its goals and objectives. Interactions with external governmental bodies, such as the SRO program agreement with the Sheriff and regular reporting to and inspections by FLDOE's Office of Safe Schools, further increase accountability.

The Director of School Safety and Other Administrative Services ("Director of School Safety") and other program staff conduct regular threat assessment meetings at the District- and school-levels to identify progress made toward mitigating behavioral threats. Statutorily required quarterly reports to the School Board provide an opportunity for District leadership to determine whether adequate progress is made toward achieving the program's goals and make changes to policies and procedures if not.

The District maintains a variety of School Board policies related to the program, including 3.06 (Safe and Secure Schools and Progressive Discipline Policy for School Safety Violations), 3.111 (Visitor Identification Measures), 8.01 (Safety), 8.02 (Toxic Substances in School Work Areas), 8.03 (Inspections), 8.04 (Emergency Evacuation Drills), 8.05 (Disaster Preparedness), 8.061 (Safe School Officers), and 8.07 (Security Plan). These policies require the District to meet requirements established by Chs. 404, 1001, 1006, 1012, and 1013, *Florida Statutes;* Rules 6A-1.0018, 6A-1.0403, and 6A-2.0010, *Florida Administrative Code*; and 20 C.F.R. 1910.1200, among other State and Federal regulations by maintaining a School Safety and Security Plan and adhering to established safety standards. As part of the development of the plan, the District is required to utilize FSSAT to evaluate physical site security and establish risk mitigation procedures. Utilization of FSSAT, including statutorily required annual reporting, provides the District with program controls that could offer reasonable assurance that program goals and objectives will be met.

Conclusion: Meets

Technology

Regular reporting to the School Board on program performance and cost establishes accountability, which can help ensure the program is actively working toward achieving its established goals and objectives, both current and future. In an interview with M&J, the Director of IT stated that certain metrics and trackers are consistently displayed on the monitors in the IT Department's offices, including a display of work orders completed along with the person who completed the work orders and the time it took to complete them. The Director feels this transparency encourages staff to continue working toward achieving the program's goals and objectives.

The District maintains a variety of School Board policies related to the program, including 3.22 (Internet Safety), 4.25 (Virtual Instruction), 5.24 (Technology Acceptable-Use Policy for Students), 6.441 (Employee Use of Technology), and 8.34 (Management Information System ["MIS"]). These policies require District adherence to State and Federal standards for technology use, data protection, cybersecurity, and MIS maintenance. Many of these standards align with the program-level goals established by the IT Department, providing reasonable assurance that current and future program goals and objectives will be met.

Conclusion: Meets

5. Public Documents, Reports, and Requests

Program Documents, Reports, and Requests
Overall Finding: Partially Meets

The District has opportunities to strengthen the controls and systems in place to ensure that the public has access to real-time program performance information, though cost information is available on a timely basis at an overall program level. 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.

Findings by Subtask:

- Subtask 5.1 – Information Systems: Meets
- Subtask 5.2 – Public Access to Information: Partially Meets
- Subtask 5.3 – Accuracy and Completeness of Public Information: Partially Meets
- Subtask 5.4 – Public Information Correction Procedures: Partially Meets
- Subtask 5.5 – Correction of Erroneous or Incomplete Information: 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: Meets

Facilities

The Facilities Department uses a work order system, FMX, to track maintenance requests, work performed, and program-related expenses. As demonstrated by the exhibits in Chapters 3 and 4, FMX provides the Facilities program with exportable reports that can be used for analysis and published for public review. In addition to the total number of work orders and their respective costs, the system can present program performance data, such as calculating average response times, repeat requests, methods for resolving requests, vendors used during request resolution, equipment and materials removed from the program's inventory as part of work completed on requests, and whether requests have been approved as completed by school principals or department heads.

As discussed in Chapter 1 of this report, the CFO presents monthly financial updates to the School Board, which include budget and expenditure data arranged by project. These reports present information exported from the District's financial system, Skyward. These reports, in combination with other data exported from Skyward as requested, present useful, timely, and accurate program financial information to the public.

Conclusion: Meets

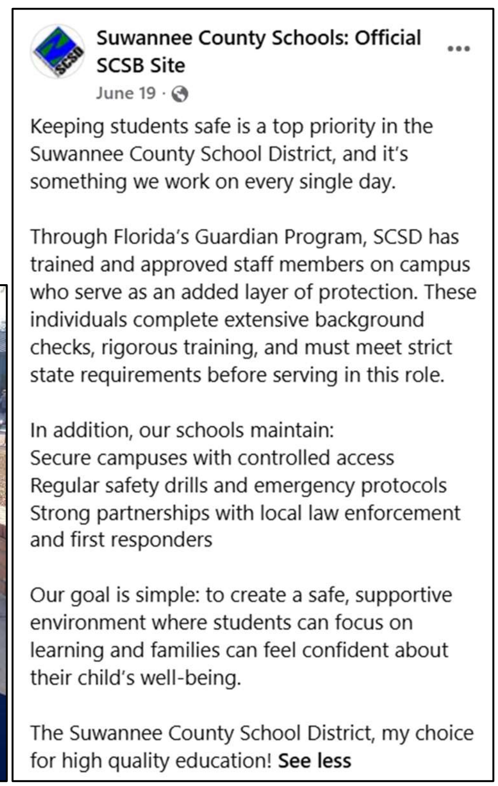
School Safety and Security

The program's information systems are primarily secure systems with sensitive and confidential information. The Director of School Safety frequently reports to the School Board executive sessions rather than public workshops or meetings. While the program's use of the Florida Safe Schools Assessment Tool ("FSSAT") to monitor risk and compliance can help ensure information is accurate and timely, much of the program's real-time information is sensitive and cannot be shared publicly. Instead, members of the public can access program data through the District's Submissions to FLDOE's School Environmental Safety Incident Reporting ("SESIR") System, published by FLDOE's Office of School Safety. However, as discussed in Subtask 5.3, the information presented in SESIR may be useful and timely to an extent, but is less guaranteed to be accurate.

As discussed in Chapter 1 of this report, the CFO presents monthly financial updates to the School Board, which include budget and expenditure data arranged by project. These reports present information exported from the District's financial system, Skyward. These reports, in combination with other data exported from Skyward as requested, present useful, timely, and accurate program financial information to the public.

Additionally, the program uses the District's social media platforms to provide useful information about the School Safety and Security program, such as the June 2026 post on the District's Facebook profile page.

Exhibit 5-1: Did You Know? School Safety Facebook Post



Source: Suwannee County Schools: Official SCSB Site on Facebook.

Conclusion: Meets

Technology

The IT Department uses a work order system to track IT maintenance requests, help desk requests, and work performed based on internally identified issues with the network or IT infrastructure. According to the Director of IT, this system has reporting capabilities, which allows for the publication of useful, timely, and accurate information on program performance.

As discussed in Chapter 1 of this report, the CFO presents monthly financial updates to the School Board, which include budget and expenditure data arranged by project. These reports present information exported from the District's financial system, Skyward. These reports, in combination with other data exported from Skyward as requested, present useful, timely, and accurate program financial information to the public.

Conclusion: 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: Partially Meets

Facilities

The Director of Facilities presents program information at School Board meetings at least quarterly (more often during larger projects or the awarding of contracts based on bids). While this information is shared in sessions open to the public, the Facilities Department does not submit written reports for inclusion in School Board meeting agenda packets or minutes, requiring the public to rely on high-level summaries included in the minutes.

The Facilities webpage on the District's website has links to useful resources and some timely reports (such as safety data sheets and the annually updated Five-Year District Facilities Work Plan). The majority of the information on the webpage, however, is static and does not address current projects or overall program performance.

The CFO presents monthly financial updates to the School Board in public sessions, including budget and expenditure data arranged by project. However, similar to program performance reporting, the actual documented reports are not included in School Board meeting agenda packets or minutes, requiring the public to rely on limited summaries included in the minutes.

The Finance Department webpage on the District's website provides a variety of financial reports and resources, including annual reports that present categorized program information, though not at the project level. Similar to the program webpage, most information on the Finance Department's webpage is static and does not address current projects or overall program cost.

Recommendation: The Facilities Department should consider submitting reports on program performance to the School Board for inclusion in meeting discussions and records. Furthermore, the District should conduct periodic updates of program performance and cost information available on the website, such as current project status.

Conclusion: Partially Meets

School Safety and Security

The Director of School Safety presents program information at School Board meetings at least quarterly. While some of this information is shared in sessions open to the public, most of the information is sensitive and presented in School Board executive sessions. As such, the high-level overviews of these presentations in School Board meeting minutes are the most appropriate means for the public to review program status updates.

The School Safety and Mental Health webpages on the District's website have links to useful resources that don't compromise the sensitivity and confidentiality of program activities. The School Safety webpage does, however, indicate that the public has access to data reported to SESIR.

The CFO presents monthly financial updates to the School Board in public sessions, including budget and expenditure data arranged by project. However, similar to program performance reporting, the actual documented reports are not included in School Board meeting agenda packets or minutes, requiring the public to rely on limited summaries included in the minutes.

The Finance Department webpage on the District's website provides a variety of financial reports and resources, including annual reports that present categorized program information, though not at the project level. Similar to the program webpage, most information on the Finance Department's webpage is static and does not address current projects or overall program cost.

Recommendation: The Director of School Safety and Other Administrative Services should consider coordinating with the Finance Department to identify opportunities to submit reports on program costs to the School Board for inclusion in meeting discussions and records and/or for inclusion on the program's webpages.

Conclusion: Partially Meets

Technology

The Director of IT presents program information at School Board meetings at least quarterly. While this information is shared in sessions open to the public, the IT Department does not submit written reports for inclusion in School Board meeting agenda packets or minutes, requiring the public to rely on high-level summaries included in the minutes.

The IT webpage on the District's website has information about contacting the IT Department and has links to the IT Tips & Tricks page on LaunchPad (the District's single sign on platform) and the 2014 IT Policies & Procedures. The webpage does not address current projects or overall program performance.

The CFO presents monthly financial updates to the School Board in public sessions, including budget and expenditure data arranged by project. However, similar to program performance reporting, the actual documented reports are not included in School Board meeting agenda packets or minutes, requiring the public to rely on limited summaries included in the minutes.

The Finance Department webpage on the District's website provides a variety of financial reports and resources, including annual reports that present categorized program information, though not at the project level. Similar to the program webpage, most information on the Finance Department's webpage is static and does not address current projects or overall program cost.

Recommendation: The IT Department should consider submitting reports on program performance to the School Board for inclusion in meeting discussions and records. Furthermore, the District should conduct periodic updates of program performance and cost information available on the website, such as current project status.

Conclusion: Partially Meets

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.

Overall, the District has a limited number of policies related to the publication of public information. These policies do not clearly establish a policy or procedure for ensuring the accuracy and completeness of public information. Policy 9.02 (Public Information) states that the principal should approve of any news releases specific to their school and that the Superintendent should approve of any news releases relevant to the District as a whole, establishing principals and the Superintendent as the individuals ultimately responsible for ensuring accuracy and completeness.

The CFO stated in an interview with M&J that any financial information related to taxation and revenue requires an email from the Department of Revenue verifying the information. Otherwise, the accuracy and completeness of cost information rely on Finance Department procedures and internal controls.

As part of the public records request process, the District's Risk Manager reviews the documents gathered in response to the request for completion. If the documents do not appear to fully address a request, the Risk Manager returns the documents to the relevant school or department and requests corrections.

As part of the general public information publication process, the District's Community Relations Specialist reviews documents for ADA compliance. While the Community Relations Specialist can return documents to the relevant department if content is obviously incorrect or incomplete, the schools and departments are the primary parties responsible for ensuring the accuracy and completeness of public information.

Recommendation: The District should develop policies and procedures to ensure information made available to the public is accurate and complete, including information available through School Board meeting records and on the District's website. As appropriate, the School Board should review and approve or amend program policies related to ensuring the accuracy and completeness of public information.

Overall Conclusion: Partially Meets

Facilities

In interviews with M&J, Facilities Department leadership identified an unwritten process for reviewing program information for accuracy and completeness. Work orders are relayed through the Facilities Assistant, who reviews budgeting information to ensure projects are correctly coded to the correct accounts and to ensure that budget is available for the projects. The Facilities Assistant develops plans, as necessary, for projects, including establishing the budget, identifying timelines, and determining procurement methods, which includes development of bid documents. The Director of Facilities reviews these plans for accuracy and completeness before providing them to District leadership, presenting them to the public at School Board meetings, and posting bids to the District's website and other public notice channels.

Conclusion: Partially Meets

School Safety and Security

The District uses FOCUS, a student information system and education resource planning platform to manage student data, grades, and attendance. The School Safety and Security program utilizes FOCUS as part of its SESIR data collection process, which allows for stronger controls over the accuracy and completeness of the information. Data is compiled at the school level and transmitted to the district level for further compilation and submission to SESIR. Therefore, the accuracy and completeness of data depend on the personnel responsible for incident reporting at the individual schools to fully report incidents and consistently identify incident types according to SESIR's standard definitions. By using FOCUS, the program has established standardization in defining incidents through the judgement of the school administrator entering the data, the system's automated review process that confirms data entries align with selected categories, and a review by the IT Department's State Reporting/Data Quality Specialist. Twice a month, the State Reporting/ Data Quality Specialist exports the SESIR data being compiled for submission to the State and reviews for accuracy and completeness. If data appears inaccurate or is incomplete, the State Reporting/Data Quality Specialist returns the report to the school for correction.

Conclusion: Meets

Technology

The IT Department employs a State Reporting/Data Quality Specialist, whose responsibilities include reviewing information issued by the Technology Department for accuracy and completeness. While the position's responsibilities are primarily focused on supporting departments and schools with mandatory State reporting requirements, the State Reporting/Data Quality Specialist reviews Technology Program information when necessary for ensuring adherence to State and Federal compliance requirements, such as cybersecurity and data privacy reporting and classroom technology inventories.

Conclusion: Partially 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.

In an interview with M&J, the District's Risk Manager stated that few public records requests result in complaints of noncompliance with requirements to provide accurate and complete information. When such complaints are submitted to the District, the Risk Manager reviews a file containing screenshots and copies of the request and documents compiled in response to the request. The Risk Manager addresses the complaint about erroneous and/or incomplete information and noncompliance with public records requirements as appropriate, gathering additional information as needed from schools and departments.

With the exception of public records requests, however, the District does not maintain a consistent, written procedure for correcting erroneous and/or incomplete information in public documents.

Recommendation: The District should consider establishing and documenting a standardized policy or procedure for correcting erroneous and/or incomplete information identified in public documents, reports, and other materials prepared by the District. The District should include a procedure to provide adequate public notice of such corrections. As appropriate, the School Board should review and approve or amend the policy or procedure.

Overall Conclusion: Partially Meets

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: Meets

Facilities

In interviews with M&J, District 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, or documents requiring corrections.

Conclusion: Meets

School Safety and Security

In interviews with M&J, District 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, or documents requiring corrections.

Conclusion: Meets

Technology

In interviews with M&J, District 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, or documents requiring corrections.

Conclusion: Meets

6. Program Compliance

<u>Program Compliance</u>
Overall Finding: 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 compliance standards, 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.

The District's programs have largely proven themselves to be able to address noncompliance in a timely and effective manner, without unnecessarily impacting program costs adversely. The District has developed mechanisms to ensure that noncompliance is consistently addressed. The District has further developed mechanisms to ensure that surtax funds are used in a way compliant with the School Board's Resolution and State laws, rules, and regulations.

Findings by Subtask:

- Subtask 6.1 – Compliance Assessment: Partially Meets
- Subtask 6.2 – Compliance Controls: Meets
- Subtask 6.3 – Addressing Noncompliance: Meets
- Subtask 6.4 – Surtax Compliance: 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

While the District primarily relies on external inspections as the primary source of compliance assessments for the Facilities program, certain assessments are conducted by in-house staff. For example, the Director of Facilities is certified to inspect playgrounds and conducts monthly inspections of each of the District's playgrounds. These inspection reports are submitted to the District's Risk Manager, who creates a work order as necessary to address noncompliance.

Contracts executed by the District for the Facilities program require outside contractors, such as O'Neal Roofing Company, one of the District's general contractors, to help review for and maintain compliance for any projects they are involved in.

Recommendation: The Facilities 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

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.

Additionally, FLDOE's Office of Safe Schools conducts compliance site visits to the District's schools to determine whether the District is meeting its safety and security requirements, as is further discussed in Subtask 6.3.

Reports on FLDOE's website indicate that the District has met its requirement to submit data to the SESIR system and, with the exception noted in Sections 1.3 and 6.3, 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

The Director of IT asserted that staff review for deficiencies and noncompliance prior to deployment of new equipment, software, or other IT tools. Additionally, the Auditor General's operational audits and FLDOE's periodic IT-related surveys function as external means of assessing compliance.

Recommendation: The Technology 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

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

The Florida Auditor General's Financial and Federal Single Audit of the District for FY 2021 identified a significant deficiency in program controls that resulted in uncertain consistent compliance with the Davis-Bacon Act for Federally funded construction projects.[12] Subsequent to the audit, the District developed and implemented procedures to ensure compliance with the Davis-Bacon Act, including adding provisions requiring compliance by vendors in contracts.

The program is able to use its work order system's automated workflows, data tracking and trends analysis, exportable records of actions taken to mitigate issues, and documented facility conditions assessments to provide internal controls to identify and mitigate potential issues of noncompliance through proactive maintenance. Furthermore, School Board policies list procedures and requirements for maintaining compliance with grant requirements; procurement rules; and code compliance, building permits, and construction codes.

Conclusion: Meets

School Safety and Security

The School Safety and Security program has adequate controls to ensure compliance. In addition to external evaluations and self-assessments, the District has prescriptive policies that establish processes and procedures for ensuring compliance. The District also has an agreement with the Suwannee County Sheriff's Office, which establishes additional processes and procedures for ensuring compliance with Federal, State, and local laws, rules, and regulations. The agreement establishes the Sheriff as partially responsible for reviewing the program's compliance, as it pertains to the law enforcement activities of the School Resource Officers.

The Director of School Safety and Other Administrative Services ("Director of School Safety") routinely reviews emergency drill after-action reports, threat assessments, and other safety and security activities to guarantee compliance with laws, rules, and regulations. Quarterly meetings to the School Board enhance the program's accountability.

Conclusion: Meets

[12] 29 C.F.R. Part 5.

Technology

The District maintains a series of Technology-related policies that establish procedures for ensuring compliance and program performance. Furthermore, external reviews by FLDOE, the Auditor General, and contractors (when applicable) help the District review and maintain its compliance with rules, laws, and regulations. Policies are regularly updated based on new FLDOE guidance and changes to Florida Statutes by the Legislature.

The 2025 operational audit conducted by the Florida Auditor General did not identify any adverse findings related to program internal controls and their use for ensuring compliance. Similarly, M&J did not note anything in the District's policies, procedures, and practices that would suggest that internal controls are not reasonable to ensure 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: Meets

Facilities

Based on audit reports compiled by the Florida Auditor General between 2020 and 2026, several deficiencies and areas of noncompliance were identified within the District's Facilities program. Two of the identified deficiencies, however, were attributed to the Facilities Department, but were due to communications gaps, rather than the Facilities program itself. These gaps have been addressed through weekly department head meetings scheduled by the Assistant Superintendent of Administration.

In FY 2024, comprehensive facility inspections, as required by Florida Statutes, FLDOE requirements, and School Board policies, were not always conducted and/or reported for the District's classroom relocatable facilities. This included nine required fire safety inspections and nine casualty safety and sanitation inspections. Furthermore, the program did not submit inspection reports to the School Board for review and approval. Similar findings were identified for FY 2023.

Subsequent to the audit, the District obtained inspection reports that did not disclose any life-threatening items for 17 of the 21 relocatable facilities. The remaining four facilities were removed during the 2024-2025 school year. The District's audit response stated that supervisory oversight would be added to the process of conducting facility inspections to ensure timely inspections, provide reports to the Board for review and approval, ensure accurate reporting, and verify compliance.

District facilities management procedures were found to need enhancement to better assist management in properly evaluating the daily operating effectiveness and efficiency of the Facilities Department.

The District's audit response stated that leadership would develop measurable goals and a staffing plan for the Facilities Department. The most recent update to the Facilities Handbook (May 2026) includes goals (as further discussed in Chapter 4), a staffing plan, and a methodology to evaluate staff performance.

Conclusion: Meets

School Safety and Security

Based on audit reports compiled by the Florida Auditor General between 2020 and 2026, the several deficiencies and areas of noncompliance were identified within the District's School Safety and Security program.

The Auditor General noted in Operational Audit Report No. 2022-010 that district school safety policies and procedures required adjustments to ensure, and properly demonstrate, full compliance with State laws regarding emergency drill frequencies. The District's response stated that the program would ensure emergency drill documentation is maintained at the District-level and will be verified by the Director of School Safety on a monthly basis. This finding was not repeated.

Operational Audit Report Nos. 2022-010 and 2025-197 flagged a recurring operational deficiency where required background screenings were not always obtained in a timely manner for outside contractor workers prior to allowing them access to school grounds. The District's audit response stated that the District would strengthen monitoring controls over background screenings. According to the Assistant Superintendent of Administration, the deficiency was primarily caused by a lack of communication among departments about contractors coming onsite for short periods of time (less than a week). Weekly department head meetings have been implemented to address the communications gap.

Operational Audit Report No. 2022-010 stated that the District failed to consistently provide the required youth mental health awareness and assistance training to all applicable school personnel. The District's response stated that it would establish procedures to identify new school employees and provide those new employees Youth Mental Health First Aid training within the first year of their employment. Participants in the training would be required to sign in to ensure proper documentation is obtained. The documentation would be maintained by the Director of Student Services. After an improved tracking platform was introduced, in addition to the ability to assign missed training to be completed outside of the set training sessions, this finding was not repeated.

Conclusion: Meets

Technology

In an interview with M&J, the Director of IT stated that recommendations in audits have led to changes in program procedures, though not all recommendations have been aligned with current best practices.

For example, according to the Director of IT, an audit by the Florida Auditor General recommended changing passwords every 30 days, even when an account uses multi-factor authentication. The National Institute of Standards and Technology updated its guidance in 2024 to discourage forced expiration and complexity requirements for passwords. M&J reviewed audit reports from 2019 through 2026 but did not identify this finding and recommendation.

Otherwise, M&J did not identify deficiencies noted by external regulatory agencies.

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.

The District has developed project lists for each program's anticipated use of surtax funds. The Resolution passed by the School Board included a specific list of uses the funds were allowed to support, creating an internal control. Additionally, the District will establish a Citizens' Oversight Committee to monitor use of surtax funds and performance of projects and the performance on an ongoing basis.

Overall Conclusion: Meets

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.

As there are currently no charter schools within the boundaries of the Suwannee County School District, this subtask is not applicable.

Conclusion: Not Applicable

Appendix A: Management Response

SUWANNEE COUNTY SCHOOL DISTRICT

1740 Ohio Avenue, South
Live Oak, Florida 32064
Telephone: (386) 647-4600 ● Fax: (386) 364-2635

RONNIE GRAY
Superintendent of Schools

August 6, 2026

Mauldin & Jenkins, LLC
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

Subject: Management Response to Draft Performance Audit Report

Dear Mr. Sweeney:

The Suwannee County School District appreciates the work of Mauldin & Jenkins and OPPAGA in conducting this performance audit. We welcomed the opportunity to have an independent review of our operations and believe the report provides our community with an honest assessment of how we manage the programs that support our schools.

We are proud that the audit found the district met expectations in the areas of efficiency, fiscal management, alternative service delivery, and compliance with state laws and regulations. Just as importantly, the district did not fail a single area evaluated during the audit. The report recognizes the thoughtful planning, financial oversight, and internal controls that guide our decisions every day while identifying opportunities to strengthen documentation and formalize some of our existing practices. We welcome those recommendations and are already working to incorporate them into our continuous improvement efforts.

Sincerely,

Ronnie Gray
Superintendent of Schools