STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-048
November 2026

MONROE COUNTY
DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2025-26 fiscal year, Mr. Edward Tierney served as Superintendent of the Monroe County Schools and the following individuals served as School Board Members:

	District No.
Darren Horan, Vice Chair	1
Yvette Mira-Talbott	2
Mindy Conn, Chair through 11-17-25	3
John Dick, Chair from 11-18-25	4
Dr. Sue Woltanski	5

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Kirenia Nieto, CPA, and the audit was supervised by Ramon L. Bover, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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MONROE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Monroe County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2024-032. Our operational audit disclosed the following:

Finding 1: District administrators did not follow up to confirm that safe-school officer mental health intervention training was completed and verified by District personnel. As a result, District records continued to lack evidence that the training was completed and that sufficient measures were taken to promote student and staff safety.

Finding 2: District records did not always demonstrate compliance with State Board of Education emergency drill requirements.

Finding 3: The District spent $235,740 on five 15-passenger vans without evidence demonstrating the necessity for the purchase.

Finding 4: As similarly noted in our audit report No. 2024-032, the District Web site lacked certain fiscal transparency information.

Finding 5: Improvements were needed to enhance control and accountability over District fuel use.

BACKGROUND

The Monroe County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Monroe County. The governing body of the District is the Monroe County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2025-26 fiscal year, the District operated ten elementary, K-8, middle-high combination, and high schools; sponsored seven charter schools; and reported 8,910 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Safe-School Officer Services

State law[1] requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school safety officers (SSOs), at each school facility. SROs and SSOs must be certified law enforcement officers and must complete mental health crisis intervention training using a curriculum developed by a nationally

[1] Section 1006.12, Florida Statutes.

recognized organization. Effective District oversight includes verifying that all assigned safe-school officers have completed this training.

For the 2025-26 fiscal year, the Board contracted with the Monroe County Sheriff's Office and the Key West Police Department for 18 SROs and 3 SSOs, ensuring that each District and charter school had at least one safe-school officer. Each contract required the law enforcement agencies to provide verification that the officers had completed the required training. However, the District did not obtain the required documentation.

During our audit, we requested evidence that all 21 officers had completed the mandated training. In May 2026, District personnel asked the law enforcement agencies to submit the training certifications, and documentation was provided confirming that 13 SRO and 2 SSOs had completed the training. Nevertheless, the District did not verify completion for the remaining 5 SROs and 1 SSO.

Similar findings were noted in our report Nos. 2021-148 and 2024-032. In audit report No. 2024-032, District management responded that the District would ensure that verification is received from all supporting law enforcement agencies confirming that each SRO and SSO is fully qualified. However, District administrators did not follow up to confirm that officer training was completed and verified by District personnel. As a result, District records did not demonstrate compliance with State law, and sufficient measures were not taken to promote student and staff safety.

Recommendation: The District should implement effective procedures to ensure and document compliance with State school safety laws. Such procedures should include District administrator's confirmation that District personnel have documented verification of the required SRO training.

Finding 2: Emergency Drills

State law[2] requires the Board to formulate and prescribe policies and procedures for emergencies, including fires, natural disasters, active assailant and hostage situations, and bomb threats. State Board of Education (SBE) rules[3] require each school to conduct six emergency drills annually. Four of these drills must address active threats,[4] while the remaining two must address other emergencies such as severe weather, natural disasters, hazardous materials, or reunification.[5]

During the 2025-26 fiscal year, the District was required to conduct a total of 102 emergency drills, including 68 active threat emergency drills and 34 other emergency drills. As part of our audit, we requested District records supporting the emergency drills and found that 92 active threat emergency drills were completed; however, only 20 of the 34 required other emergency drills were conducted.

District personnel indicated that unclear District administrative guidance led schools to conduct additional active threat drills, primarily bomb threat drills, instead of the required other emergency drills. Without proper completion of these drills, the District cannot demonstrate compliance with SBE rule requirements

[2] Section 1006.07(4), Florida Statutes.

[3] SBE Rule 6A-1.0018(16), Florida Administrative Code.

[4] An active threat is any situation that presents an immediate and ongoing danger to the safety of students, staff and visitors, such as active assailant, hostage situation, or bomb threat.

[5] Reunification involves reuniting students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or manmade disaster.

or ensure appropriate adequate preparedness for emergencies such as severe weather, natural disasters, hazardous materials, or reunification.

Recommendation: The District should enhance procedures to ensure that school personnel understand and adhere to all emergency drill requirements, including conducting at least two drills each year for emergencies such as severe weather, natural disasters, hazardous materials, or reunification.

Finding 3: Passenger Vans

To qualify as an authorized expenditure of public funds, purchases must be supported by applicable law or Board policies, be reasonable under the circumstances, be necessary to accomplish the authorized purpose of the governmental entity, and clearly serve a public rather than a private purpose. The Florida Attorney General has issued multiple opinions[6] stating that sufficiently detailed documentation must accompany payment requests to demonstrate the expenditure's authorized public purpose. In the absence of such documentation, the payment should be denied.

Our review of Board minutes disclosed that, in June 2025, the Board approved the purchase of five 15-passenger vans, with costs totaling $235,740, which were delivered to the District in February 2026. According to Florida Department of Education (FDOE) technical assistance guidance,[7] the District is prohibited from purchasing or leasing a new 15-passenger van if it will be used significantly to transport K-12 school students, unless the 15-passenger van complies with the motor vehicle standards prescribed for school buses and multifunction school activity buses.

As part of our audit, we examined District records supporting the purchase to determine whether records justified the purchase and whether the acquisition was reasonable and necessary, particularly since the vans did not comply with school bus standards and could not be used significantly to transport students. While District records indicated that the purchase was competitively selected and approved by District department administrators prior to Board approval, District records lacked documentation demonstrating in sufficient detail that the purchase was reasonable and necessary for District operations.

In response to our inquiries, the Director of Transportation explained that the vans were intended as general fleet utility vehicles to be used Districtwide, with priority for the Athletics Department to transport coaches and for staff to attend meetings, training, and similar activities. However, District personnel could not explain circumstances under which the District would need to transport up to 75 employees simultaneously. Additionally, as of September 2026, 7 months after delivery, the five vans had only been used a total of eight times, with three vans used only twice each for deliveries, the fourth van used only once for staff training, and the fifth van used only once for food service.

When the reasonableness and necessity for District purchases are not sufficiently documented, the likelihood of misspent funds increases, which may decrease the resources available for other educational priorities.

Recommendation: The District should establish effective preaudit procedures to ensure that the public purpose for anticipated expenditures is thoroughly documented before purchases are

[6] Florida Attorney General Opinion Nos. 68-12, 75-07, 79-14, and 94-89.

[7] FDOE Technical Assistance Note No. T-07-03.

made. Additionally, the Board should evaluate whether the vans serve a legitimate public purpose, and any vehicles determined to be unnecessary should be appropriately disposed.

Finding 4: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,[8] the District must post on its Web site graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and the Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law.[9] The District is also required to post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

At the time of our review in April 2026, District personnel had posted the required graphical representations for the previous 3 years and the link to the Web-based fiscal transparency tool developed by the FDOE; however, the proposed, tentative, and official budgets were not posted for the 2025-26 fiscal year. In response to our inquiry, District personnel indicated that Finance Department staff continued to omit the postings. Appropriate training could serve to remind Finance Department staff to promptly post the transparency information.

Although the District posted the required transparency information on its Web site for the 2023-24 and 2024-25 fiscal years, in our report No. 2024-032 we noted fiscal transparency noncompliance for the 2022-23 fiscal year. Subsequent to our inquiry, the 2025-26 fiscal year budgets were posted in April 2026. Absent compliance with statutory transparency requirements, citizen involvement is hindered and the ability to analyze, monitor, and evaluate District budget outcomes is limited.

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

Finding 5: Fuel Use

During the 2025-26 fiscal year, the District operated three fuel locations, and fuel expenditures totaled $517,020.[10] The fuel dispensing equipment at the locations uses a computer-based fuel pumping system that requires keys to dispense fuel and maintains detailed fueling records.[11] Although the system did not generate receipts, it records all fuel activity and produces monthly transaction reports for each vehicle or equipment item. These reports identify each person dispensing fuel, vehicle odometer reading or

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

[9] Section 1010.20, Florida Statutes.

[10] Each fuel dispensing location is open continuously, and attendants are not present when fuel is pumped.

[11] Two keys are usually needed to obtain fuel, including a vehicle identification (ID) key and a personnel ID key. A master ID key can be used alone to obtain fuel; however, the individual using the master key must enter a vehicle or equipment number into the system manually to operate the fuel pumping system. Master ID keys were issued to seven employees of the Transportation Department.

hour-meter readings, dates and times fuel was dispensed, quantities dispensed, and the personnel or master key ID number.

To ensure proper control and accountability over District fuel use, District transaction reports should evidence employee approval of their fuel use and independent review and approval of that use. According to District personnel, the transaction reports are used to allocate fuel costs to the various schools and departments; however, District procedures did not require staff to approve their fuel use or independent review and approval of the reports to evaluate the reasonableness of fuel consumption.

We reviewed the April, May, and June 2026 fuel transaction reports, including 912 transactions for 122 District vehicles and other equipment items, and identified:

- Significant, unexplained fluctuations for the miles-per-gallon (MPG) calculations for several vehicles. For example, one minivan's 14 fuel transactions reflected MPG values ranging from 5.1 to 29.8, and another van's 7 transactions ranged from 3.1 to 38.6 MPG. Given the significant variances and lack of explanations, the usefulness of the MPG information was not readily apparent.
- Inaccurate odometer readings for 23 vehicles, including 31 fuel transactions in which the odometer reading entered was lower than the prior reading.

According to District personnel, the fuel report errors were due to oversights and because no one independently reviewed and approved the reports. Absent effective controls and accountability over fuel use, there is an increased risk for fuel misuse and for excessive fuel expenditures.

Recommendation: To improve control and accountability over fuel use, District transaction reports should be reviewed and approved by those who dispense the fuel and by someone independent of the transactions. In addition, significant fluctuations in vehicle fuel consumption and erroneous odometer readings should be promptly investigated and resolved, with the results properly documented.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective action for findings included in our report No. 2024-032 except as noted in Findings 1 and 4 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	2022-23 Fiscal Year Operational Audit Report No. 2024-032, Finding	2019-20 Fiscal Year Operational Audit Report No. 2021-148, Finding
1	4	1
4	2	Not Applicable

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant

information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2026 through November 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2024-032.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2025-26 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were

not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

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

In conducting our audit, we: Reviewed applicable State laws, State Board of Education (SBE) rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.

- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, system backups, and disaster recovery.
- Evaluated the adequacy of District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined District records supporting selected user access privileges for 30 of the 139 users who had update access privileges to the finance and HR modules.
- Evaluated the adequacy of District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for 24 of the 230 employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Examined District records and inquired of District personnel to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined District records and inquired of District personnel to determine whether District controls over public records requests were effective during the audit period and District records demonstrated compliance with Chapter 119, Florida Statutes.
- From the population of expenditures totaling $11.4 million and transfers totaling $27.1 million during the period July 2025 through March 2026 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling $0.7 million and $5.4 million, respectively, to evaluate District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of expenditures totaling $863,117 from workforce education program funds for the audit period, selected 23 expenditures totaling $87,135 and examined supporting

documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).

- Examined District records supporting 2,471 reported hours for 26 selected students from the population of 17,811 instructional contact hours reported for 209 adult general education students during the Fall 2025 Semester to determine whether the District reported the instructional hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the proposed, tentative, and official budgets for the audit period were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Examined Board minutes identifying surplus property deletions and disposals during the audit period and reviewed District records to evaluate the adequacy of District surplus property controls.
- Examined documentation supporting the District's annual tangible personal property physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- Evaluated severance pay provisions in the Superintendent employment contract to determine whether the provisions complied with Section 215.425(4), Florida Statutes.
- Examined District records for the audit period for 19 employees and 5 contractor workers selected from the population of 1,473 employees and 14 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated the adequacy of Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for reporting personnel subject to the disqualification list to the FDOE in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- From the population of purchasing card (P-card) expenditures totaling $1.6 million during the period July 2025 through April 2026, examined documentation supporting 30 selected expenditures totaling $63,912 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District promptly canceled the P-cards for the five cardholders who either separated from District employment or transferred to a new position not requiring a P-card during the audit period.

- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to the District's charter schools pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records to evaluate the effectiveness of District monitoring related to vehicle utilization, fuel use, and efficiency.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling $147.7 million during the audit period, we examined documentation supporting 30 selected payments for general expenditures totaling $761,607.
- Examined District records for the audit period to determine whether District procedures ensured that vendor and employee information changes, such as address and bank information changes, were properly authorized, verified, and reviewed before payments were made.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading ***MANAGEMENT'S RESPONSE***.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

EDWARD TIERNEY
Superintendent of Schools

MONROE COUNTY
SCHOOL DISTRICT

Members of the Board

District # 4
JOHN DICK
Chairperson

District # 1
DARREN HORAN
Vice-Chairperson

District # 2
YVETTE MIRA-TALBOTT

District # 3
MINDY CONN

District # 5
DR. SUE WOLTANSKI

November 12, 2026

Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman,

I have reviewed the list of preliminary and tentative findings and recommendations on your operational audit of the Monroe County District School Board. My response to each finding is as noted below:

Finding 1: District administrators did not follow up to confirm that safe-school officer mental health intervention training was completed and verified by District personnel. As a result, District records continued to lack evidence that the training was completed and that sufficient measures were taken to promote student and staff safety.

Response: Monroe County School District acknowledges the audit finding regarding Crisis Intervention Training (CIT) requirements for School Resource Officers (SROs) and School Safety Officers (SSOs). To address this finding and prevent future discrepancies, Monroe County School District will revise its upcoming agreements with the Monroe County Sheriff's Office and the Key West Police Department to specifically identify the required Crisis Intervention Training. The revised agreements will require completion of the 24-hour School Resource Officer Crisis Intervention Training, Course No. 1401, or an equivalent nationally recognized course that meets the applicable statutory requirements.

Finding 2: District records did not always demonstrate compliance with State Board of Education emergency drill requirements.

Response: Monroe County School District acknowledges the audit finding regarding the completion of required emergency drills during the 2025-2026 school year. To address this finding, Monroe County School District will implement procedures requiring the district to identify and assign specific emergency drill scenarios to each school for every nine-week grading period. This process will ensure that schools conduct the appropriate drills and meet all emergency drill requirements throughout the school year.

241 Trumbo Road · Key West, FL 33040
Tel. (305) 293-1400
www.KeysSchools.com

Finding 3: The District spent $235,740 on five 15-passenger vans without evidence demonstrating the necessity for purchase.
Response: The District acknowledges the finding and will strengthen preaudit purchasing procedures to ensure that the necessity, anticipated use, and public purpose of vehicle and equipment purchases are thoroughly documented prior to approval. Additionally, the District will evaluate the current utilization of the five passenger vans and determine appropriate actions to maximize operational value and ensure alignment with District needs.

Finding 4: As similarly noted in our audit report No. 2024-032, the District Website lacked certain fiscal transparency information.
Response: The District became compliant with State law on April 14, 2026. We will ensure future compliance with all statutory transparency requirements. The link is available on the District's website.
https://www.keysschools.com/documents/departments/finance-%26-performance/finance-services/budgets-and-financial-reports/758498

Finding 5: Improvements were needed to enhance control and accountability over District fuel use.
Response: The District acknowledges the finding and has begun implementing additional internal controls over fuel management. Procedures will be established requiring periodic supervisory review of fuel transaction reports, investigation and correction of odometer discrepancies and unusual fuel consumption variances, and documentation of management review to improve accountability and safeguard District resources.

We appreciate the professionalism of staff throughout the audit process.

Sincerely,

Ed Tierney, Superintendent
Monroe County Schools