

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-071
January 2026

CHARLOTTE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Mark Vianello served as Superintendent of the Charlotte County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Cara Reynolds, Chair through 11-18-24	1
Kim Amontree	2
Robert Segur, Vice Chair from 11-19-24	3
John LeClair, Chair from 11-19-24, Vice Chair through 11-18-24	4
Wendy Atkinson	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 Randy Wenck, CPA, and the audit was supervised by Hector J. Quevedo, 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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CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Charlotte County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-070. Our operational audit disclosed the following:

Finding 1: District controls over vendor information changes need improvement.

Finding 2: District purchasing card cancellations were not always made promptly upon a cardholder's separation from District employment.

Finding 3: Contrary to State law, District records did not demonstrate that four students had attained the workforce education program industry certification that generated performance funding of \$2,744.

Finding 4: District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

BACKGROUND

The Charlotte 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 Charlotte County. The governing body of the District is the Charlotte 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 2024-25 fiscal year, the District operated 23 elementary, middle, high, and specialized schools; sponsored 2 charter schools; and reported 17,817 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Vendor Information Changes

State law¹ requires each school district to establish and maintain internal controls designed to, among other things, detect fraud, promote and encourage compliance with applicable contracts and best practices, and safeguard assets. For example, to ensure that vendor payments are appropriate, and to reduce the likelihood of fraud or errors associated with those payments, it is essential for vendor information (e.g., address and bank account) changes to be properly authorized, documented, and independently verified before payments are made.

From July 2024 to May 2025, the District made vendor payments totaling \$26.7 million by check and by electronic direct payments. According to District personnel, the District Procurement Department receives and verifies vendor information change requests and the related support by contacting the

¹ Section 1010.01(5), Florida Statutes.

vendor. The vendor information changes are then provided to the designated Account Payable (AP) Accounting Assistant who enters the changes into the Enterprise Resource Planning (ERP) System.

Based on our examination of District records and discussions with District personnel, we identified deficiencies in controls over vendor information changes. Specifically:

- District records did not identify vendor information changes made or evidence direct contact with designated vendor staff to authorize changes. According to District personnel, the ERP System had a function that would identify the changes but the function was not activated.
- The ERP System authorized the designated AP Accounting Assistant and 14 other District employees to make vendor information changes without independent review and approval to verify the propriety of the changes.
- The AP Accounting Assistant and 2 of the other 14 employees had the incompatible duties of making changes to vendor information, issuing payments, and recording journal entries into the ERP System.

According to District personnel, the lack of effective controls over vendor information changes was due to oversights. Without effective controls over vendor information changes, there is an increased risk for fraudulent or erroneous vendor payments to occur without timely detection and recovery of losses.

Recommendation: The District should establish effective controls over vendor information changes to ensure that changes are properly documented, independently reviewed, and authorized. Such controls should include maintenance of records identifying who requested the change, who directly verified the change request with the designated vendor staff authorized to make the request, who independently authorized the change, who made the change, and the date of the change, and effectively separating incompatible duties associated with making vendor information changes, issuing payments, and recording journal entries.

Finding 2: Purchasing Card Cancellations

The District uses purchasing cards (P-cards) to provide a cost-effective, convenient, and decentralized method for individuals to make purchases on behalf of the District. According to the District *P-card Manual (Manual)*, the P-card administrator or designee is responsible for administering the P-card program, including canceling the P-cards of employees who separate from District employment. Employees designated as verifiers within respective schools or departments are responsible for notifying the P-card administrator if a cardholder separates from District employment. Timely cancellation of P-cards upon a cardholder's employment separation is important to avoid misuse of the cards and because the financial institution that administers the District P-card program allows only 60 days to dispute charges.

During the 2024-25 fiscal year, District P-card expenditures totaled \$1.4 million and 49 P-cards were in use. As part of our audit, we examined District records for the 7 cardholders who separated from District employment during that year and found that the District did not cancel the P-cards for 4 cardholders until 11 to 50 days, or an average of 26 days, after the cardholders' employment separation dates.

According to District personnel, the delayed cancellations occurred because the P-card administrator was not always promptly notified about employment separations. While our examination of P-card activity for the employees who separated from District employment did not disclose any inappropriate

expenditures, the untimely cancellation of P-card privileges increases the risk for P-cards to be misused and may limit the District's ability to satisfactorily resolve charges resulting from such misuse.

Recommendation: The District should enhance procedures to require and ensure that P-cards are promptly canceled upon a cardholder's employment separation. Such procedures should include appropriate P-card training for verifiers, emphasizing the critical importance of promptly notifying the P-card administrator when a cardholder separates from District employment.

Finding 3: Workforce Education Program Industry Certifications

State law² provides performance funding for industry certifications for school district workforce education programs contingent upon specific appropriation in the General Appropriations Act. General Appropriations Act³ proviso language provided funding for workforce education programs for industry certification attained by students during the 2023-24 academic year in certain occupational areas, such as registered medical assistants, certified dental assistants, and heating, ventilation, and air conditioning technicians. The General Appropriations Act proviso language further provided that school districts should maintain documentation for student attainment of industry certifications that are eligible for performance funding and, if a school district is unable to comply, the school district should refund the performance funding to the State (i.e., the Florida Department of Education). In addition, the Auditor General must verify compliance with this requirement during scheduled operational audits of the District.

The District reported to the Florida Department of Education (FDOE) that 103 students had attained a total of 115 industry certifications during the 2023-24 academic year, which generated performance funding of \$99,328 for the 2024-25 fiscal year. As part of our audit, we requested for examination District records supporting 24 industry certifications that generated performance funding of \$21,174 for 21 selected students. However, District records did not demonstrate that 4 of the 21 students attained 4 industry certifications that generated performance funding of \$2,744, resulting in questioned costs of that amount.

According to District personnel, the District relies on the students to provide copies of the certificates; however, the District did not have procedures to follow-up and verify that the required documentation was obtained. Absent effective procedures for documenting student attainment of industry certifications, District records may lack appropriate support for the reported certifications and the District may be required to refund performance funding to the FDOE.

Recommendation: The District should enhance procedures to ensure that documentation is maintained to support student attainment of industry certifications reported to the FDOE for performance funding. Additionally, District records should demonstrate appropriate support for student attainment of the industry certifications by the 4 students (included in our tests) with related performance funding of \$2,744 and by the 82 students (not included in our tests) with related performance funding of \$78,154. For any unsupported certifications, the District should refund applicable performance funding amounts to the FDOE.

² Section 1011.80(7)(b), Florida Statutes.

³ Chapter 2024-231, Laws of Florida, Specific Appropriation 117.

Finding 4: Adult General Education

State law⁴ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act⁵ proviso language requires each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.⁶ State Board of Education (SBE) rules⁷ require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for student non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in class and the withdrawal date or end-of-class date, whichever is sooner.

The District reported 23,695 instructional contact hours provided to 202 students enrolled in 22 adult general education classes during the Fall 2024 Semester. As part of our audit, we examined District records for 2,662 hours reported for 25 selected students enrolled in 10 adult general education classes. We found that instructional contact hours for 11 students were overreported by 475 hours, ranging from 3 to 247 hours per student. In addition, the District underreported 290 instruction contact hours for 10 students, ranging from 3 to 65 hours per student.

According to District personnel, the reporting errors primarily occurred because District personnel misunderstood the FDOE adult general education hours reporting procedures. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

Recommendation: The District should develop procedures to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such procedures should include appropriate training for District personnel. Additionally, the District should evaluate all of the Fall 2024 reported hours, determine the full extent of the reporting errors, and contact FDOE for further guidance as necessary.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-070.

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

⁴ Section 1004.02(3), Florida Statutes.

⁵ Chapter 2024-231, Laws of Florida, Specific Appropriation 119.

⁶ FDOE's Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, dated September 2020.

⁷ SBE Rule 6A-10.0381(5), Florida Administrative Code.

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

We conducted this operational audit from April 2025 through September 2025 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. 2023-070.
- 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 2024-25 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.
- Evaluated District procedures for maintaining and reviewing employee access to information technology (IT) data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, we examined District records supporting the:
 - 19 user accounts with update access privileges to selected critical ERP system finance application functions.
 - 45 user accounts with update access privileges to selected critical ERP system HR application functions.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting selected user access privileges for the 269 employees who separated from District employment during the audit period to determine whether the access privileges were promptly deactivated.
- Inquired and examined District records 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 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).
- From the population of expenditures totaling \$36.2 million and transfers totaling \$15.3 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting 20 expenditures and 3 transfers totaling \$6.7 million and \$12.6 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the nine significant construction projects with cumulative expenditures totaling \$24.3 million, selected one construction project with guaranteed maximum price contract totaling \$5.9 million and examined documentation for the expenditures totaling \$588,000 to determine compliance with Board policies, District procedures, and applicable State law, and contract provisions. Specifically, we examined District records to determine whether:

- The construction contractor was properly selected pursuant to Section 255.103, Florida Statutes.
- Construction contracts clearly defined the scope of work, including detailed descriptions of all construction items, to ensure transparent budgeting and prevent cost overruns. We also determined whether construction contracts required that allowances be procured through competitive selection processes.
- District personnel properly monitored subcontractor selections and licenses.
- Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
- Documentation supporting the selected payments was sufficient and complied with the contract provisions.
- The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
- The District made use of its sales tax exemption to make direct purchases of materials or documented justification for not doing so and change orders for the direct purchase of materials were reported to the Board and approved in compliance with State law.
- 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 eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1012.584 and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of \$4.9 million total expenditures from workforce education program funds for the audit period, selected 15 expenditures totaling \$1.1 million 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).
- From the population of 115 industry certifications eligible for performance funding during the audit period, examined 24 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,662 reported contact hours for 25 selected students enrolled in 10 classes from the population of 23,695 contact hours reported for 202 adult general education instructional students during the Fall 2024 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- From the compensation payments totaling \$113.2 million to 3,200 employees during the audit period, examined District records supporting compensation payments totaling \$99,795 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and

determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.

- Examined the Superintendent's contract to determine whether the severance pay provision complied with Section 215.425(4), Florida Statutes.
- Examined District records for the audit period for 30 contractor workers selected from the population of 490 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 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 to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- From the population of purchasing card (P-card) expenditures totaling \$1.4 million during the audit period, examined documentation supporting 30 selected expenditures totaling \$121,219 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the 7 cardholders who separated from District employment during the audit period.
- From the population of general expenditures totaling \$196.2 million for the audit period, examined documentation supporting 30 selected expenditures totaling \$330,169 to determine whether expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable laws, contract terms, and Board policies.
- From the population of payments totaling \$37.9 million during the audit period related to contracted services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$1 million to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- 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, documented, and verified 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.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Superintendent
Mark Vianello

School Board
John LeClair, Chairman
Wendy Atkinson, Vice Chairman
Kim Amontree
Cara Reynolds
Bob Segur

December 10, 2025

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

Dear Ms. Norman,

Thank you for providing the preliminary and tentative findings for the operational audit of Charlotte County Public Schools. We appreciate the work of your office and value the opportunity to review and strengthen our internal processes.

Finding 1 Recommendation:

The District should establish effective controls over vendor information changes to ensure that changes are properly documented, independently reviewed, and authorized. Such controls should include maintenance of records identifying who requested the change, who directly verified the change request with the designated vendor staff authorized to make the request, who independently authorized the change, who made the change, and the date of the change, and effectively separating incompatible duties associated with making vendor information changes, issuing payments, and recording journal entries.

Finding 1 Response:

The District acknowledges this finding. The IT Department has activated full logging to track any changes, additions, or deletions made. Finance and Procurement staff have also initiated enhanced protocols to ensure accurate documentation and independent verification of all vendor information changes. In addition, the District is in the process of restructuring ERP system permissions to eliminate incompatible duties by separating vendor maintenance, payment processing, and journal entry functions. Staff training is underway to ensure consistent adherence to the strengthened procedures.

Finding 2 Recommendation:

The District should enhance procedures to require and ensure that P cards are promptly canceled upon a cardholder's employment separation. Such procedures should include appropriate P card training for verifiers, emphasizing the critical importance of promptly notifying the P card administrator when a cardholder separates from District employment.

Finding 2 Response:

The District agrees with this recommendation. Human Resources and Finance are coordinating to implement a real time notification process that immediately informs the P card administrator when an employee leaves the District. The District will also conduct periodic reviews of active cards to ensure accuracy and full compliance with program requirements.

Finding 3 Recommendation:

The District should enhance procedures to ensure that documentation is maintained to support student attainment of industry certifications reported to the FDOE for performance funding. Additionally, District records should demonstrate appropriate support for student attainment of the industry certifications by the four students referenced in the audit and by the eighty two students not included in the audit sample. For any unsupported certifications, the District should refund applicable performance funding amounts to the FDOE.

Finding 3 Response:

The District acknowledges this finding and has initiated a comprehensive review of all reported certifications. Career Technical Education leadership is implementing a centralized documentation and verification process that requires submission and validation of earned credentials prior to reporting. This structure includes confirmation with credentialing bodies when applicable, secure storage of documentation, and monitoring of follow up requirements. The District is reviewing the specific certifications noted in the audit and will work with the Florida Department of Education if any funding adjustments are required. These improvements will ensure accurate reporting and full compliance with performance funding expectations.

Finding 4 Recommendation:

The District should develop procedures to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such procedures should include appropriate training for District personnel. Additionally, the District should evaluate all of the Fall 2024 reported hours, determine the full extent of the reporting errors, and contact FDOE for further guidance as necessary.

Finding 4 Response:

The District agrees with this recommendation. Adult Education staff have begun an evaluation of all Fall 2024 contact hour submissions in order to determine the scope of corrections needed. Updated training is being delivered by Adult Education leadership to ensure full understanding of state reporting requirements related to enrollment, withdrawal, and fundable instructional hours. The District is implementing a verification process to review contact hour data before submission. Once the full evaluation is complete, staff will communicate with the Florida Department of Education for guidance on any required adjustments. These steps will support accurate reporting and continued improvement in the administration of adult education programs.

Charlotte County Public Schools remains committed to strengthening internal controls, ensuring accuracy in reporting, and maintaining sound stewardship of public resources. We appreciate the guidance and professionalism provided through this operational audit and will continue to refine our procedures in support of the students, staff, and community of Charlotte County. Please feel free to contact Marcus Allen, Chief Financial Officer, at 941-255-0808 if you have any further questions.



Mark Vianello
Superintendent
Charlotte County Public Schools