



THE SCHOOL BOARD OF GADSDEN COUNTY

Educating Every Student Today, Making Gadsden Stronger Tomorrow

Elijah Key, Superintendent of Schools
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Auditor General Report No. 2026-178
Gadsden County District School Board
Fiscal Year Ending June 30, 2025

Material Weakness

Finding No. 2025-001 – District audit report for school internal funds was not timely.

Response: The District has engaged an auditing firm to conduct the audits of the internal accounts for the missing fiscal years: 2022-23, 2023-24, and 2024-25. Due to the turnover in staff at the District office as well as school office managers and principals, it has taken some additional time to complete the project. The auditors expect to begin testing our submissions starting in July 2026.

Significant Deficiencies

Finding No. 2025-002 – AFR report was not timely.

Response: The District has contracted an external consultant to enhance controls throughout the finance office, including but not limited to assisting existing staff with the financial reporting process.

Finding No. 2025-003 – Information Technology Access controls were lacking.

Response: The District has corrected access privileges for the individuals identified and is in the process of developing guidelines for consistent application of access for all positions.

Finding No. 2025-004 – Bank account reconciliations

Response: The District filled the Assistant Director of Finance position and has been working on training them in the role. This position will be responsible for regularly performing bank reconciliations going forward. The District is also working with our banking institution and financial management software to streamline these functions.

Finding No. 2025-005 – Did not limit expenditures to budgeted amounts

Response: The District has implemented changes to the budgeting process to include monthly reporting and analysis, the required use of purchase orders, and the required use of budget amendment forms. The financial management software will be set to not allow expenditures if there is insufficient budget. Enhanced training will be provided for all employees involved in this process.

U.S. Department of Education

Finding No. 2025-006 – Did not comply with the Davis-Bacon Act

Response: The District is in the process of reviewing procedures for construction services and will ensure that the future use of federal funds for these projects meet contracting and payment requirements.

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