

**JEFFERSON COUNTY
DISTRICT SCHOOL BOARD**

**Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students**

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009



BOARD MEMBERS AND SUPERINTENDENTS

Jefferson County District School Board members and the Superintendents of Schools who served during the 2008-09 fiscal year are listed below:

	<u>District No.</u>
<i>Edward W. Vollertsen, Vice Chair to 11-17-08, Chair from 11-18-08</i>	1
<i>Earlene W. Knight to 11-17-08</i>	2
<i>Sandra G. Saunders from 11-18-08, Vice Chair</i>	2
<i>Shirley Alexander Washington</i>	3
<i>Franklin Hightower to 11-17-08</i>	4
<i>Marianne Arbulu from 11-18-08</i>	4
<i>Charles P. Boland, Chair to 11-17-08</i>	5
<i>Philip O. Barker, Superintendent to 11-17-08</i>	
<i>William E. Brumfield, Superintendent from 11-18-08</i>	

The examination team leader was Jennifer Taylor, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Jefferson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Jefferson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Jefferson County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

- Of the 24 teachers in our sample, 7 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification of parents regarding out-of-field teachers.
- We noted exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located for all of the 22 students in our ESOL sample, 4 of the 5 students in our ESE Support Levels 4 and 5 sample, and 13 of the 24 students in our Career Education 9-12 (OJT) sample.
- Of the 117 students in our sample of students transported, 59 had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 14 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 4.8640 FTE but have a potential impact on the District's weighted FTE of a negative 13.1606 FTE. Noncompliance related to student transportation resulted in 9 findings and a net audit adjustment of a negative 198 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Jefferson County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$51,144 (negative 13.1606 times \$3,886.14).

We have not presented an estimate of the potential dollar effect of our student transportation audit adjustments because there is no equivalent method for making such an estimate.

The ultimate resolution of our audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Jefferson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jefferson County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-type training. The District is part

of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Jefferson County.

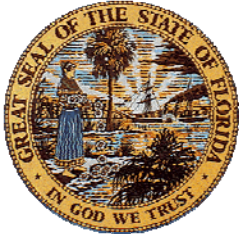
The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated five schools, reported 1,105.68 unweighted FTE, and received approximately \$3.5 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes. The District received approximately \$295,000 in State transportation funding.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT JEFFERSON COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 29, 2010, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 24 teachers in our sample, 7 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification of parents regarding out-of-field teachers.¹

2. Students

We noted exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located for all of the 22 students in our ESOL sample,² 4 of the 5 students in our ESE Support Levels 4 and 5 sample,³ and 13 of the 24 students in our Career Education 9-12 (OJT) sample.⁴

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to those of a material nature mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For teachers, see SCHEDULE D, Finding Nos. 5, 6, and 7.

²For ESOL, see SCHEDULE D, Finding Nos. 3, 4, and 10.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 11 and 14.

⁴For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 2.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁵ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,⁵ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
May 5, 2010

⁵ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. <u>Basic</u>						
Population ³	4	100.00%	845	100.00%	781.4700	100.00%
Sample Size ⁴	3	75.00%	27	3.20%	20.2192	2.59%
Students w/Exceptions	-	-	(3)	(11.11%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	9.9079	-
2. <u>Basic with ESE Services</u>						
Population ³	4	100.00%	279	100.00%	261.1800	100.00%
Sample Size ⁴	4	100.00%	20	7.17%	15.1874	5.81%
Students w/Exceptions	-	-	(7)	(35.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	3.9714	-
3. <u>ESOL</u>						
Population ³	2	100.00%	22	100.00%	13.8900	100.00%
Sample Size ⁴	2	100.00%	22	100.00%	13.8900	100.00%
Students w/Exceptions	-	-	(22)	(100.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(13.1221)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	2	100.00%	5	100.00%	2.8200	100.00%
Sample Size ⁴	2	100.00%	5	100.00%	2.8200	100.00%
Students w/Exceptions	-	-	(4)	(80.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.6600)	-
5. <u>Career Education 9-12</u>						
Population ³	1	100.00%	25	100.00%	46.3200	100.00%
Sample Size ⁴	1	100.00%	24	96.00%	8.1024	17.49%
Students w/Exceptions	-	-	(13)	(54.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.9612)	-

<u>All Programs</u>						
Population ³	5	100.00%	1,176	100.00%	1,105.6800	100.00%
Sample Size ⁴	4	80.00%	98	8.33%	60.1863	5.44%
Students w/Exceptions	-	-	(49)	(50.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.8640)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	5	100.00%	53	100.00%
Sample Size ⁴	3	60.00%	24	45.28%
Teachers w/Exceptions	-	-	(7)	(29.17%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education 9-12). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education 9-12 population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12 or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2009

<u>No. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	5.3530	1.066	5.7063
102 Basic 4-8	3.9711	1.000	3.9711
103 Basic 9-12	.5838	1.052	.6142
111 Grades K-3 with ESE Services	2.6382	1.066	2.8123
112 Grades 4-8 with ESE Services	1.4234	1.000	1.4234
113 Grades 9-12 with ESE Services	(.0902)	1.052	(.0949)
130 ESOL	(13.1221)	1.119	(14.6836)
254 ESE Support Level 4	(2.5000)	3.570	(8.9250)
255 ESE Support Level 5	(.1600)	4.970	(.7952)
300 Career Education 9-12	<u>(2.9612)</u>	1.077	<u>(3.1892)</u>
Total	<u>(4.8640)</u>		<u>(13.1606)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u>	<u>District - Wide</u>	<u>Audit Adjustments¹</u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0111</u>	
101 Basic K-3	.1054	.....	5.2476	5.3530
102 Basic 4-8	1.1058	3.1948	(.1631)	4.1375
103 Basic 9-12	.....	.8336	.....	.8336
111 Grades K-3 with ESE Services	.....	.....	2.6382	2.6382
112 Grades 4-8 with ESE Services	.....	.....	1.4250	1.4250
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2112)	(3.2632)	(8.6477)	(13.1221)
254 ESE Support Level 4	.....	.....	(2.5000)	(2.5000)
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	<u>(2.9612)</u>	.....	<u>(2.9612)</u>
Total	<u>.0000</u>	<u>(2.1960)</u>	<u>(2.0000)</u>	<u>(4.1960)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#7016</u>	<u>#9005</u>	
101 Basic K-3	5.3530	.....	.....	5.3530
102 Basic 4-8	4.1375	(.1664)	.....	3.9711
103 Basic 9-12	.8336	(.2498)	.....	.5838
111 Grades K-3 with ESE Services	2.6382	.....	.....	2.6382
112 Grades 4-8 with ESE Services	1.4250	.1664	(.1680)	1.4234
113 Grades 9-12 with ESE Services	.0000	(.2502)	.1600	(.0902)
130 ESOL	(13.1221)	.....	.....	(13.1221)
254 ESE Support Level 4	(2.5000)	.....	.....	(2.5000)
255 ESE Support Level 5	.0000	.....	(.1600)	(.1600)
300 Career Education 9-12	<u>(2.9612)</u>	.....	.....	<u>(2.9612)</u>
Total	<u>(4.1960)</u>	<u>(.5000)</u>	<u>(.1680)</u>	<u>(4.8640)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 15.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Ineligible Courses Reported in ESOL

1. [Ref. 149] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that two of the District's schools reported five courses in ESOL that were ineligible for such reporting. We made the following audit adjustment:

101 Basic K-3	.1054	
102 Basic 4-8	1.1058	
130 ESOL	<u>(1.2112)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Jefferson County Middle/High School (#0021)

2. [Ref. 2102] We noted the following exceptions for 13 Career Education 9-12 (OJT) students: (a) the timecards for 6 students were missing and could not be located; and (b) the timecards for 7 students indicated that the students worked fewer hours than were reported. We made the following audit adjustment:

300 Career Education 9-12	<u>(2.1960)</u>	(2.1960)
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3. [Ref. 2104] The *ELL Student Plans* for four students in the October 2008 survey were not reviewed and updated until December 2008. We also noted that: (a) the number of instructional minutes authorized for ESOL by the *Plans* did not agree with the number of instructional minutes reported in ESOL, and (b) one course in the reported course schedule for one of the four students was not reported in ESOL although authorized for such reporting by the student's *Plan*. We made the following audit adjustment:

102 Basic 4-8	2.0180	
103 Basic 9-12	.0684	
130 ESOL	<u>(2.0864)</u>	.0000

4. [Ref. 2105] Two students were reported incorrectly in ESOL. The students had been dismissed from ESOL prior to the reporting surveys. We made the following audit adjustment:

102 Basic 4-8	1.1768	
130 ESOL	<u>(1.1768)</u>	.0000

5. [Ref. 2170/71/72] Three teachers in the October 2008 survey did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Findings	Net Audit Adjustments (Unweighted FTE)
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Jefferson County Middle/High School (#0021) (Continued)

<u>Ref. 2170</u>		
103 Basic 9-12	.1768	
300 Career Education 9-12	(.1768)	.0000
<u>Ref. 2171</u>		
103 Basic 9-12	.0580	
300 Career Education 9-12	(.0580)	.0000
<u>Ref. 2172</u>		
103 Basic 9-12	.1768	
300 Career Education 9-12	(.1768)	.0000

6. [Ref. 2173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher was certified in Math and Business Education but taught a course that required certification in either Technical Education or Industrial Arts. We also noted that the parents of the students involved were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.3536	
300 Career Education 9-12	(.3536)	.0000
		<u>(2.1960)</u>

Jefferson County Elementary School (#0111)

7. [Ref. 11170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out-of-field. We also noted that: (a) one of the three teachers (Ref. 11170) was not approved by the School Board to teach out-of-field in Elementary Education, and (b) the parents of the ELL students involved were not notified of the teachers' out-of-field status. However, since the students involved have been cited and adjusted in Finding No. 10 (Ref. 11104), we made no audit adjustments here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Jefferson County Elementary School (#0111) (Continued)

8. [Ref. 11101] The source attendance records for three students (two in our Basic sample and one in our Basic with ESE Services sample) were missing and could not be located. With regard to the Basic-ESE student, we also noted that: (1) the student’s ESE file was missing and could not be located, and (b) the student’s course schedule was incorrectly reported in both program No. 111 (Grades K-3 with ESE Services) and No. 101 (Basic K-3). The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

101 Basic K-3	(1.4900)	
102 Basic 4-8	(.5000)	
111 Grades K-3 with ESE Services	<u>(.0100)</u>	(2.0000)

9. [Ref. 11102] Four ESE students were incorrectly reported in both program No. 101 (Basic K-3) and No. 111 (Grades K-3 with ESE Services). The course schedules for ESE students should be reported entirely in ESE. We made the following audit adjustment:

101 Basic K-3	(1.1482)	
102 Basic 4-8	(.4250)	
111 Grades K-3 with ESE Services	1.1482	
112 Grades 4-8 with ESE Services	<u>.4250</u>	.0000

10. [Ref. 11103/04/05] The ELL Student Plans for 16 students in ESOL in the October 2008 survey either were not prepared or were not reviewed and updated until December 2008 or January 2009. We also noted that the number of instructional minutes authorized in ESOL for 14 of the 16 students (Ref. 11104/05) did not agree with the reported number of instructional minutes in ESOL. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>			<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Jefferson County Elementary School (#0111)</u> (Continued)			
<u>Ref. 11103</u>			
101 Basic K-3	.4736		
102 Basic 4-8	.4051		
130 ESOL	<u>(.8787)</u>		.0000
 <u>Ref. 11104</u>			
101 Basic K-3	5.3244		
102 Basic 4-8	.3568		
130 ESOL	<u>(5.6812)</u>		.0000
 <u>Ref. 11105</u>			
101 Basic K-3	2.0878		
130 ESOL	<u>(2.0878)</u>		.0000
 11. [Ref. 11106] <u>We noted the following exceptions involving three ESE students:</u> <u>(a) the Matrix of Services form for two ESE students in the October 2008 survey were</u> <u>missing and could not be located, and one of these two students was not reported in</u> <u>accordance with the student's Matrix form in the February 2009 survey; and (b) one</u> <u>ESE student was not reported in accordance with the student's Matrix form in the</u> <u>October 2008 survey. We made the following audit adjustment:</u>			
111 Grades K-3 with ESE Services	1.5000		
112 Grades 4-8 with ESE Services	1.0000		
254 ESE Support Level 4	<u>(2.5000)</u>		<u>.0000</u>
			<u>(2.0000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Monticello New Life Center (#7016)

12. [Ref. 701601] The course schedules for two students (in our Basic with ESE Services sample) were reported in program No. 102 (Basic 4-8) and No. 103 (Basic 9-12) as well as program No. 112 (Grades 4-8 with ESE Services) and No. 113 (Grades 9-12 with ESE Services), respectively. The course schedules of ESE students should be reported entirely in ESE. We also noted the source attendance record for the October 2008 survey for one of the two students was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	(.1664)	
103 Basic 9-12	(.2498)	
112 Grades 4-8 with ESE Services	.1664	
113 Grades 9-12 with ESE Services	(.2502)	(.5000)
		(.5000)

Jefferson County ESE School (#9005)

13. [Ref. 900501] The reported number of instructional minutes for one ESE homebound student was overstated. The student was reported for 864 instructional minutes or .2880 FTE. The homebound instructor's log and the student's IEP supported only 360 minutes or .1200 FTE. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.1680)	(.1680)
----------------------------------	---------	---------

14. [Ref. 900502] The Matrix of Services form for one ESE homebound student was not reviewed and updated when the student's IEP was prepared. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.1600	
255 ESE Support Level 5	(.1600)	.0000
		(.1680)
		(4.8640)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible courses are reported in ESOL; (2) only eligible students who were in attendance and membership for a reporting survey are included with that survey's results; (3) timecards for students in OJT programs are properly completed and retained in readily accessible files; (4) students are reported in the proper funding categories and have adequate documentation to support their reporting, particularly with regard to students in ESOL, ESE, and Career Education 9-12 (OJT); (5) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (6) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing FTE and FEFP.

Regulatory Citations**Reporting**

Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program
 Section 1011.61, F.S.Definitions
 Section 1011.62, F.S.Funds for Operation of Schools
 Rule 6A-1.0451, F.A.C.FEFP Student Membership Surveys
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3) and
(6)(c), F.A.C. Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C. Pupil Attendance Records

Exceptional Education

- Section 1003.57, F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
FTE General Instructions 2008-2009

Teacher Certification

Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, F.S.Positions for Which Certificates Required
Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
Rule 6A-4.001, F.A.C.Instructional Personnel Certification
Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Jefferson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jefferson County, Florida. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Jefferson County. For the fiscal year ended June 30, 2009, the District operated five schools, reported 1,105.68 unweighted FTE, and received approximately \$3.5 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Jefferson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

6. Educational Programs

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

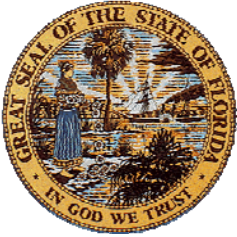
NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Jefferson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- Ineligible Courses Reported in ESOL	1
1. Jefferson County Middle/High School	2 through 6
2. Jefferson County Elementary School	7 through 11
3. Monticello New Life Center	12
4. Jefferson County ESE School	13 and 14



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT JEFFERSON COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 29, 2010, that the Jefferson County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed material noncompliance with the District's reported student ridership data, as follows: 59 of the 117 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 4, 5, 6, 7, 8, and 9.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2009.

The results of our examination disclosed other noncompliance with the aforementioned State requirements, in addition to the material nature mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies,¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE F and SCHEDULE G.

¹*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
May 5, 2010

SCHEDULE F

Jefferson County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u>	<u>Number of Buses</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	53	100.00%	1,506	100.00%
Sample ²	-	-	117	7.77%
<u>Sample Students</u>				
With Exceptions ³	-	-	59	(50.43%)
Net Audit Adjustments	-	-	(50)	(42.74%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	258	17.13%
Net Audit Adjustments	-	-	(148)	9.83%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(198)	13.15%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 1,506 students in the following ridership categories: 47 in IDEA (K-12), Unweighted; 5 in IDEA (PK), Weighted; and 1,454 in Two Miles or More. The District also reported operating a total of 53 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included. (See Finding No. 1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions* issued by the Department of Education. Except for material noncompliance involving the classification and reporting of transported students, the Jefferson County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 33.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2008 surveys and the February and June 2009 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student reported in the October 2008 survey and in the February 2009 survey will be counted as two students.

1. [Ref. 54] The number of days-in-term were reported incorrectly for 69 non-sample students in the July and October 2008 surveys as follows: (a) in the July 2008 survey, 67 students were reported for a 16-day term but should have been reported for only a 6-day term and 1 student was reported for a 24-day term but should have been reported for only a 14-day term; and (b) in the October 2008 survey, 1 student was reported for a 9-day term but should have been reported for a 90-day term. We made the following audit adjustments:

July 2008 Survey

16 Days-in-Term

IDEA (K-12), Unweighted (*Non-Sample Students*) (8)

Two Miles or More (*Non-Sample Students*) (59)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>24 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	
<u>6 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	8	
Two Miles or More (<i>Non-Sample Students</i>)	59	
<u>14 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	1	
<u>October 2008 Survey</u>		
<u>9 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	1	0
2. [Ref. 51] <u>Seventy-six non-sample students in the October 2008 and/or February 2009 surveys (73 in PK and 3 in kindergarten) were reported incorrectly in ridership categories that were not for PK or kindergarten students as follows: 6 in IDEA (K-12), Unweighted; 67 in Two Miles or More; and 3 in IDEA (PK), Weighted. The 73 PK students should have been reported in IDEA (PK), Unweighted and the 3 kindergarten students should have been reported in IDEA (K-12), Weighted. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(3)	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	34	
Two Miles or More (<i>Non-Sample Students</i>)	(31)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	3	
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(3)	
IDEA (PK), Weighted (<i>Non-Sample Students</i>)	(3)	
IDEA (PK), Unweighted (<i>Non-Sample Students</i>)	39	
Two Miles or More (<i>Non-Sample Students</i>)	(36)	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

3. [Ref. 52] We noted the following exceptions involving 35 non-sample ESE students (33 in IDEA (K-12), Unweighted and 2 in Two Miles or More) who were transported by the District for instruction in another Florida school district:

- a. The IEPs for 22 of the 33 students in IDEA (K-12), Unweighted supported weighted transportation services; consequently, these 22 students should have been reported in IDEA (K-12), Weighted.
- b. The IEPs for 11 of the 33 students in IDEA (K-12), Unweighted were missing and could not be located. As a result, the students' reporting in an IDEA ridership category was not adequately supported. We noted that 10 of the 11 students lived more than two miles from school and were eligible for Two Miles or More. The remaining student was not shown on the supporting bus driver's report as having been transported and, thus, was not eligible for State transportation funding.
- c. The IEPs for the 2 students in Two Miles or More supported weighted transportation services. As a result, the students should have been reported in IDEA (K-12), Weighted.

We made the following audit adjustments:

a. July 2008 Survey		
<u>16 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)		7
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)		(7)
October 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)		8
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)		(8)
February 2009 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)		7
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)		(7)

0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
b. <u>July 2008 Survey</u>		
<u>16 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	1	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(4)	
Two Miles or More (<i>Non-Sample Students</i>)	4	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Non-Sample Students</i>)	(6)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>5</u>	(1)
c. <u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	1	
Two Miles or More (<i>Non-Sample Students</i>)	(1)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	1	
Two Miles or More (<i>Non-Sample Students</i>)(1)	<u>(1)</u>	0
4. <u>[Ref. 53] The bus drivers' reports for 11 buses with a reported ridership of 144 students (29 in our sample) were missing and could not be located. We made the following audit adjustments:</u>		
<u>July 2008 Survey</u>		
<u>24 Days-in-Term</u>		
Two Miles or More (<i>Non-Sample Student</i>)	(1)	
<u>16 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(15)	
Two Miles or More (<i>Non-Sample Students</i>)	(46)	
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(5)	
Two Miles or More (<i>Non-Sample Students</i>)	(27)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
February 2009 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Non-Sample Students</i>)	(26)	
June 2009 Survey		
<u>23 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(7)	
Two Miles or More (<i>Non-Sample Students</i>)	(15)	(144)
5. [Ref. 55] <u>Thirteen students in our sample were not listed on the supporting bus drivers' reports as having been transported. As a result, they were not eligible for State transportation funding. We made the following audit adjustments:</u>		
October 2008 Survey		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	(8)	
February 2009 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	(13)
6. [Ref. 56] <u>Twenty-seven students (seven of whom were in our sample) were reported incorrectly in Two Miles or More. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:</u>		
October 2008 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	
February 2009 Survey		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(4)	
Two Miles or More (<i>Non-Sample Students</i>)	(20)	(27)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

7. [Ref. 57] Thirteen PK students (one of whom was in our sample) were incorrectly reported in Two Miles or More. PK students are not eligible to be reported in Two Miles or More and these PK students were not otherwise eligible for State transportation funding. We made the following audit adjustments:

October 2008 Survey

90 Days-in-Term

Two Miles or More (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Non-Sample Students</i>)	(5)	

February 2009 Survey

90 Days-in-Term

Two Miles or More (<i>Non-Sample Students</i>)	(7)	(13)
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8. [Ref. 58] We noted the following exceptions involving four ESE students in our sample (all of whom were in IDEA-Weighted ridership categories): (a) the IEP for one (K-12) student was missing and could not be located, and (b) the IEPs for three students (one in PK and two in K-12) did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. The students were eligible for other ridership categories as follows: three in Two Miles or More and one in IDEA (PK), Unweighted. We made the following audit adjustment:

February 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
Two Miles or More (<i>Sample Students</i>)	2	0

9. [Ref. 59] Five students in our sample were reported incorrectly in IDEA (K-12), Unweighted. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jefferson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

		<u>Students Transported Net Audit Adjustments</u>
<u>Findings</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	2	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(3)	
Two Miles or More (<i>Sample Students</i>)	<u>3</u>	<u>0</u>
Net Audit Adjustments		<u>(198)</u>
<u>Summary</u>		
Sample Students w/Exceptions	<u>59</u>	--
Sample Students - Net Audit Adjustments	--	(50)
Non-Sample Students w/Exceptions	<u>258</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(148)</u>
Net Audit Adjustments		<u>(198)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Jefferson County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days-in-term is properly reported; (2) only students who are transported during survey are reported; (3) IEPs and bus drivers' reports are maintained in readily accessible files to support the reported ridership classifications of transported students; (4) the IEPs for transported ESE students clearly indicate the students' weighted criteria and their need for special transportation services, as appropriate; and (4) the distance from home to school is verified prior to reporting students in Two Miles or More.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

Jefferson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Jefferson County

For the fiscal year ended June 30, 2009, the District received approximately \$295,000 in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Buses</u>	<u>No. of Students</u>
July 2008	5	68
October 2008	23	701
February 2009	22	715
June 2009	<u>3</u>	<u>22</u>
Total	<u>53</u>	<u>1,506</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Jefferson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

EXHIBIT A
MANAGEMENT'S RESPONSE

BILL BRUMFIELD
Superintendent of Schools
Phone: 850-342-0100
Suncom: 297-0100
Fax: 850-342-0108

Jefferson County School Board

1490 W. Washington Street
MONTICELLO, FLORIDA 32344



April 30, 2010

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida
32399-1450

Subject: Response to the report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Jefferson County School Board for the fiscal year ended June 30, 2009.

Dear Mr. Martin:

The Jefferson County School Board management takes into consideration the recommendations stated in the preliminary audit report regarding full-time equivalent students (FTE) and student transportation. In accordance with the recommendations, management will exercise more care and take the necessary corrective actions regarding all findings. The Jefferson County School Board management acknowledges all findings in the preliminary audit report with questions in regards to the following:

Finding 2 (Ref. 2102). The Jefferson County School Board Management provided the on-site auditor with signed affidavits from the businesses identifying that the 6 students worked for their respective employers during the survey week in October; however, since the specific dates, times, and hours worked were not outlined in the affidavits these documents were not used to clear the finding. Similarly, for Finding 5 (Ref. 2170/2171/2172) documentation was provided to show that that these three (3) teachers were certified to teach in their area of assignment (2170-JROTC, 2171-Science 6-12 (Georgia Certification) and 2172-Culinary Arts (Non-Degreed Full-Time or Part-Time Vocational Instructor per School Board Policy 4.130). However, it was determined that each teacher had been assigned one (1) Teacher Assistant for the class sampled and the certification requirements for that assignment must have included a bachelors degree or higher and Florida Certification in any field.

In regards to Finding 11 (Ref. 11106) the local system generated Matrix of Services for the three (3) students reported in October and February Survey Reports were provided to the on-site auditor identifying the level of service (111/112). However, according to the auditor the state system generated report used in the sample showed level of services as (254). The Jefferson County School Board management has questions regarding the discrepancy in reported levels from the local to the state system.

BOARD MEMBERS

DISTRICT 1
EDWARD W. VOLLERTSEN

DISTRICT 2
SANDRA SAUNDERS

DISTRICT 3
SHIRLEY A. WASHINGTON

DISTRICT 4
MARIANNE ARBULU

DISTRICT 5
CHARLES BOLAND

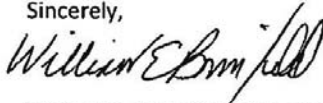
Mr. David W. Martin, CPA

Page 2

April 30, 2010

The Jefferson County School Board management acknowledges all findings in the preliminary report and will continue to develop, evaluate and revise existing policies and procedures regarding FEFP/Transportation reporting compliance requirements. All findings will be addressed in a timely manner and professional development activities will be conducted with technical assistance from the Florida Department of Education for all responsible administrators and staff members to ensure appropriate implementation of the polices and procedures for district performance accountability. Management will conduct monthly reviews prior to survey reporting to ensure that all data regarding student FTE, teacher certification, student transportation and program membership is accurate and properly documented in the management information system. The Jefferson County School Board management is committed to complying with all State reporting requirements regarding full-time equivalent (FTE) students. The Jefferson County School Board management will address all findings in this preliminary report and adhere to the referenced regulatory statutes concerning future survey reporting.

Sincerely,



William E. Brumfield, Superintendent