

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2011



BOARD MEMBERS AND SUPERINTENDENT

Gadsden County District School Board members and the Superintendent of Schools who served during the 2010-11 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Eric F. Hinson	1
Judge B. Helms, Jr., Vice Chair from 11-16-10	2
Isaac Simmons, Jr., Chair to 11-15-10	3
Charlie D. Frost, Sr.	4
Roger P. Milton, Vice Chair to 11-15-10, Chair from 11-16-10	5

Reginald C. James, Superintendent

The examination team leader was J. David Hughes, CPA. Please address inquiries regarding this report to Nancy M. Reeder, CPA, CISA, CFE, Audit Manager, by e-mail at nancyreeder@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) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students and Student Transportation

LIST OF ABBREVIATIONS

For the Fiscal Year Ended June 30, 2011

CELLA	Comprehensive English Language Learning Assessment
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
F.A.C.	Florida Administrative Code
F.S.	Florida Statutes
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

Gadsden County District School Board
Florida Education Finance Program (FEFP)
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 reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden 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, 2011.

- Fifteen of the 57 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.
- Fourteen of the 101 students in our ESOL sample and 7 of the 23 students in our ESE Support Levels 4 and 5 sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in 31 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 7.0800 but has a potential impact on the District's weighted FTE of a negative 24.5129. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 11 students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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 adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Gadsden County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$88,829 (negative 24.5129 times \$3,623.76).

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

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of DOE.

School District of Gadsden County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden County. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Gadsden County.

The governing body of the District is the District School Board that 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, 2011, the District operated 19 schools serving prekindergarten through twelfth grade students, reported 5,839.58 unweighted FTE for those students, and received approximately \$22 million in State funding through FEFP.

Florida Education Finance Program (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those 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 that 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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.7 million for student transportation as part of the State funding through FEFP.



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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 GADSDEN COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated October 7, 2011, that the Gadsden 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, 2011. 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

Fifteen of the 57 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹

2. Students

Fourteen of the 101 students in our ESOL sample² and 7 of the 23 students in our ESE Support Levels 4 and 5 sample³ had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden 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, 2011.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance 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 SCHEDULES A, B, C, and D.

¹For teachers, see SCHEDULE D, Finding Nos. 5, 6, 7, 13, 14, 17, 18, 21, 25, 26, 27, and 31.

²For ESOL, see SCHEDULE D, Finding Nos. 1, 2, 3, 9, 10, 15, 16, 19, 20, and 28.

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 4, 8, 11, 12, 23, 24, and 30.

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.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and 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
July 24, 2012

⁴ 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

Gadsden 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, 2011

Reported FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 5,839.58 unweighted FTE at 19 schools to the Department of Education for the fiscal year ended June 30, 2011.

Schools and Students

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of schools (19) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (5,690) consisted of the total number of students in each Program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		Students with <u>Exceptions</u>	<u>Unweighted FTE</u>		Proposed <u>Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	17	12	4,594	132	4	4,559.6100	115.7321	37.1411
Basic with ESE Services	17	12	710	54	1	847.7700	48.9600	.6600
ESOL	11	9	357	101	14	290.1400	80.2368	(24.5031)
ESE Support Levels 4 and 5	9	7	29	23	7	28.1200	20.0500	(4.8566)
Career Education 9-12	5	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>113.9400</u>	<u>.0000</u>	<u>(15.5214)</u>
All Programs	19	12	<u>5,690</u>	<u>310</u>	<u>26</u>	<u>5,839.5800</u>	<u>264.9789</u>	<u>(7.0800)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Gadsden 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, 2011

Teachers

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (136) consisted of 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 (OJT) or taught courses to ELL students. From the population of teachers, we sampled 57 and found exceptions for 15 of those teachers.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	19.5843	1.089	21.3273
102 Basic 4-8	3.0014	1.000	3.0014
103 Basic 9-12	14.5554	1.031	15.0066
111 Grades K-3 with ESE Services	.4600	1.089	.5009
113 Grades 9-12 with ESE Services	.2000	1.031	.2062
130 ESOL	(24.5031)	1.147	(28.1051)
254 ESE Support Level 4	(2.5366)	3.523	(8.9364)
255 ESE Support Level 5	(2.3200)	4.935	(11.4492)
300 Career Education 9-12	(15.5214)	1.035	(16.0646)
Total	(7.0800)		(24.5129)

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No. Program</u>	<u>Proposed Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0051</u>	<u>#0071</u>	
101 Basic K-3	10.4916	.....	.....	10.4916
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	16.6054	16.6054
111 Grades K-3 with ESE Services	.4600	.....	.....	.4600
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(10.1750)	.....	(1.2340)	(11.4090)
254 ESE Support Level 4	(2.2766)	.....	.7400	(1.5366)
255 ESE Support Level 5	.0200	(.4200)	(1.4600)	(1.8600)
300 Career Education 9-12	.....	.....	(15.3714)	(15.3714)
Total	<u>(1.4800)</u>	<u>(.4200)</u>	<u>(.7200)</u>	<u>(2.6200)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0141</u>	<u>#0171</u>	<u>#0191</u>	<u>#0201</u>	
101	10.4916	1.0000	5.1004	3.2673	(.5000)	19.3593
102	.0000	.....	.4168	1.0000	.....	1.4168
103	16.6054	.....	.....	.....	.....	16.6054
111	.4600	.....	.....	.....	.....	.4600
113	.0000	.....	.....	.....	.....	.0000
130	(11.4090)	(1.0000)	(5.5172)	(4.7673)	.....	(22.6935)
254	(1.5366)	.....	.....	.....	.....	(1.5366)
255	(1.8600)	.....	.....	.....	(.4600)	(2.3200)
300	(15.3714)	.....	.....	.....	.....	(15.3714)
Total	<u>(2.6200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.9600)</u>	<u>(4.0800)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2011

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
		<u>#0211</u>	<u>#9104</u>	<u>#9108</u>	
101	19.3593	.....	.2250	.....	19.5843
102	1.4168	1.5846	.....	.....	3.0014
103	16.6054	.....	.....	(2.0500)	14.5554
111	.4600	.....	.....	.....	.4600
113	.0000	.....	.....	.2000	.2000
130	(22.6935)	(1.5846)	(.2250)	.....	(24.5031)
254	(1.5366)	(.5000)	.....	(.5000)	(2.5366)
255	(2.3200)	.....	.....	.....	(2.3200)
300	(15.3714)	.....	.....	(.1500)	(15.5214)
Total	<u>(4.0800)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>(2.5000)</u>	<u>(7.0800)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

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 the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and ESE Support Levels 4 and 5, the Gadsden 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 23.

Findings

Our examination included the July and October 2010 surveys and the February and June 2011 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and proposed adjustments presented herein are for the October 2010 survey or the February 2011 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

George W. Munroe Elementary School (#0041)

1. [Ref. 4101] One ELL student was withdrawn from school prior to the reporting survey and should not have been reported with the survey’s results. We propose the following adjustment:

101 Basic K-3	(.0700)	
130 ESOL	<u>(.4300)</u>	(.5000)

**Proposed Net
 Adjustments
 (Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

George W. Munroe Elementary School (#0041) (Continued)

2. [Ref. 4102] One student was reported incorrectly for a third year of ESOL placement. The student was assessed as English proficient in all areas on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee had not been convened to consider the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.9000	
130 ESOL	(.9000)	.0000

3. [Ref. 4103] The ELL Committees for three students who were assessed as English proficient in all areas on the April 30, 2010, CELLA assessments did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, prior to recommending the students’ for continued ESOL placements. We propose the following adjustment:

101 Basic K-3	2.0950	
130 ESOL	(2.0950)	.0000

4. [Ref. 4104] We noted the following exceptions for one ESE student:
 a. The student was absent during the entire 11-day window of the October 2010 survey and should not have been included with that survey’s results.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

George W. Munroe Elementary School (#0041) (Continued)

- b. In the February 2011 survey, the student was not reported in accordance with the student's Matrix of Services form and we also noted that the reported number of homebound instructional minutes (1,500 minutes or .5000 FTE) exceeded the minutes authorized by the student's IEP (60 minutes or .0200 FTE).

We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>.0200</u>	(.9800)

- 5. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Early Childhood Education but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.8166	
254 ESE Support Level 4	<u>(.8166)</u>	.0000

- 6. [Ref. 4172] One teacher did not hold a valid Florida certificate and we could not determine that the teacher was otherwise qualified to teach during the October 2010 survey. However, we noted that the teacher had obtained the required certification by the February 2011 reporting survey. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4600	
254 ESE Support Level 4	<u>(.4600)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

George W. Munroe Elementary School (#0041) (Continued)

7. [Ref. 4174] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the students were not notified of the teacher’s out-of-field status, and (b) the teacher had earned none of the 60 in-service training point in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	6.7500	
130 ESOL	<u>(6.7500)</u>	<u>.0000</u>
		<u>(1.4800)</u>

West Gadsden High School (#0051)

8. [Ref. 5101] The reported number of homebound instructional minutes reported (1,500 minutes or .5000 FTE) for one ESE student exceeded the minutes authorized by the student’s IEP (240 minutes or .0800 FTE). We propose the following adjustment:

255 ESE Support Level 5	<u>(.4200)</u>	<u>(.4200)</u>
		<u>(.4200)</u>

East Gadsden High School (#0071)

9. [Ref. 7101] Our review of the attendance-gathering process disclosed some exceptions with the preparation, accuracy, and completeness of the source attendance records (Class Attendance Sheets) in both the October 2010 and the February 2011 surveys, as follows:

- a. Several of the Class Attendance Sheets were missing (especially in the October 2010 survey).

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

East Gadsden High School (#0071) (Continued)

- b. We noted that some of the Class Attendance Sheets were not signed by the respective teachers.
- c. The students' attendance record on the automated student attendance recordkeeping system (AS400-TERMS) was not always in agreement with the Class Attendance Sheets.

However, we were able to review an alternate record (Class Record/Lesson Plan Book) to validate the attendance for all but one of the sample students. We propose the following adjustment for this one ELL student:

103 Basic 9-12	(.3249)	
130 ESOL	(.1751)	(.5000)

10. [Ref. 7102] The files for two ELL students did not contain documentation to justify their continued ESOL placements for a sixth year. We also noted that the *ELL Student Plan* for one of these students was not reviewed and updated for the 2010-11 school year. We propose the following adjustment:

103 Basic 9-12	1.0589	
130 ESOL	(1.0589)	.0000

11. [Ref. 7103] The IEP for one ESE student did not have a corresponding *Matrix of Services* form that was timely prepared after the IEP had been created. The IEP was prepared on January 19, 2011; however, the *Matrix of Services* form was dated January 4, 2011, prior to the IEP preparation. We propose the following adjustment:

103 Basic 9-12	.5000	
255 ESE Support Level 5	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

East Gadsden High School (#0071) (Continued)

12. [Ref. 7104] We noted the following exceptions for one ESE student receiving instruction both at home and on campus:

- a. The Matrix of Services form prepared for the ESE student's on-campus instruction incorrectly included 13 Special Considerations points for which the student was not eligible. The points were designated for students being served in the home or hospital; however, this particular Matrix of Services form was for the student's on-campus instruction. Consequently, this portion of the student's schedule should have been reported in Program No. 254 (ESE Support Level 4).
- b. The homebound instructor's contact log in the October 2010 survey supported only two hours (.0400 FTE) of such instruction and supported no contact during the February 2011 survey.
- c. The on-campus instructional minutes were incorrectly reported in both the October 2010 and February 2011 surveys. The student was attending on-campus classes three days a week which equates to 1,110 minutes or .3700 FTE but was reported for 1,380 minutes or .4600 FTE of such instruction.

We propose the following adjustment:

254 ESE Support Level 4	.7400	
255 ESE Support Level 5	(.9600)	(.2200)

13. [Ref. 7171] The teaching certificate of one Career Education teacher had expired as of the end of the 2009-10 school year and was not renewed. We could not determine that the teacher was otherwise qualified to teach the assigned course. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
<u>East Gadsden High School (#0071)</u> (Continued)	
103 Basic 9-12	.0917
300 Career Education 9-12	(.0917)
	.0000

14. [Ref. 7175] One teacher did not hold a valid Florida teaching certificate and we could not determine that the teacher was otherwise qualified to teach the assigned courses. We propose the following adjustment:

103 Basic 9-12	15.2797	
300 Career Education 9-12	(15.2797)	
		.0000
		(.7200)

Greensboro Elementary School (#0141)

15. [Ref. 14101] One second grade student was reported incorrectly in ESOL. The student had scored English proficient on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee was not convened to consider the student's ESOL placement until May 2011, which was after the reporting surveys. We propose the following adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	
		.0000
		.0000

Gretna Elementary School (#0171)

16. [Ref. 17102] One student was reported incorrectly for a third year of ESOL. The student was assessed as English proficient in all areas on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

Findings	Proposed Net Adjustments (Unweighted FTE)	
<u>Gretna Elementary School (#0171)</u> (Continued)		
101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
<p>17. [Ref. 17171] <u>One teacher was not properly certified to teach Primary Education and was not approved by the School Board to teach out of field. The teacher held an endorsement in Early Childhood Education but taught classes that required certification in Primary Education. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:</u></p>		
101 Basic K-3	4.1004	
130 ESOL	(4.1004)	.0000
<p>18. [Ref. 17172] <u>One teacher taught Basic subject area classes that included ELL students but had earned only 9 of the 60 in-service training points in ESOL strategies required by rule and the teacher’s in-service training timeline. We propose the following adjustment:</u></p>		
102 Basic 4-8	.4168	
130 ESOL	(.4168)	.0000
		.0000
<u>St. Johns Elementary School (#0191)</u>		
<p>19. [Ref. 19101] <u>We were unable to validate the attendance for one ELL student in the February 2011 survey. We propose the following adjustment:</u></p>		
130 ESOL	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

St. Johns Elementary School (#0191) (Continued)

20. [Ref. 19102] Two students were reported incorrectly in ESOL. The file for one student did not contain documentation justifying the student's continued ESOL placement for a sixth year. The other student was assessed as English proficient in all areas of the April 30, 2010, CELLA assessment. An ELL Committee was not convened to consider either student's continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.5000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(1.5000)</u>	.0000

21. [Ref. 19171/72] Two teachers taught 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 the parents of the ELL students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 19171</u>		
101 Basic K-3	2.5506	
130 ESOL	<u>(2.5506)</u>	.0000
 <u>Ref. 19172</u>		
101 Basic K-3	.2167	
130 ESOL	<u>(.2167)</u>	.0000
		<u>(.5000)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Stewart Street Elementary School (#0201)

22. [Ref. 20101] One Basic student was withdrawn from school prior to the February 2011 survey and should not have been reported with the survey's results. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
---------------	---------	---------

23. [Ref. 20102] The reported number of homebound instructional minutes reported (1,500 minutes or .5000 FTE) for one ESE student exceeded the minutes authorized by the student's IEP (120 minutes or .0400 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.4600)	(.4600)
		(.9600)

James A. Shanks Middle School (#0211)

24. [Ref. 21101] One ESE student was absent during the entire 11-day survey period and should not have been reported with the survey's results. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
-------------------------	---------	---------

25. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Social Science. We noted that certification in Elementary Education is allowable but only if the class is composed of sixth graders (the class was composed of seventh graders). We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>			Proposed Net Adjustments (Unweighted FTE)
James A. Shanks Middle School (#0211) (Continued)			
102 Basic 4-8	.1668		
130 ESOL	(.1668)		.0000
26. [Ref. 21172/75] <u>Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:</u>			
<u>Ref. 21172</u>			
102 Basic 4-8	.1668		
130 ESOL	(.1668)		.0000
<u>Ref. 21175</u>			
102 Basic 4-8	.8340		
130 ESOL	(.8340)		.0000
27. [Ref. 21173] <u>One teacher taught a Basic subject area class that included ELL students but had earned only 30 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:</u>			
102 Basic 4-8	.4170		
130 ESOL	(.4170)		.0000
			(.5000)

Crossroad Academy Charter (#9104)

28. [Ref. 910401] The ELL Student Plan for one student was incomplete. It did not identify the subject areas in which ESOL strategies were to be used. We propose the following adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Crossroad Academy Charter (#9104)</u> (Continued)		
101 Basic K-3	.2250	
130 ESOL	(.2250)	.0000
		<u>.0000</u>
 <u>Drop Back In Academy (#9108)</u>		
29. [Ref. 910801] <u>We were unable to validate the attendance for four students (three in our Basic sample and one in our Basic with ESE Services sample). The attendance procedure was for the students to sign in daily as they arrived at school; however, these four students' names were not found on the respective sign-in sheets. Consequently, the students' attendance was not adequately documented. We propose the following adjustment:</u>		
103 Basic 9-12	(1.8500)	
300 Career Education 9-12	(.1500)	(2.0000)
30. [Ref. 910802] <u>One ESE student in the February 2011 survey was not reported in accordance with the student's Matrix of Services form. We also noted that the student was reported in the October 2010 survey in Program No. 103 (Basic 9-12) but was not listed on any of the attendance sheets and should not have been reported with that survey's results. We propose the following adjustment:</u>		
103 Basic 9-12	(.5000)	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	(.5000)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

Drop Back In Academy (#9108) (Continued)

31. [Ref. 910871/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers were certified in Social Science and English, respectively, but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 910871</u>		
103 Basic 9-12	.1500	
113 Grades 9-12 with ESE Services	<u>(.1500)</u>	.0000
<u>Ref. 910872</u>		
103 Basic 9-12	.1500	
113 Grades 9-12 with ESE Services	<u>(.1500)</u>	<u>.0000</u>
		<u>(2.5000)</u>
Proposed Net Adjustment		<u>(7.0800)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Gadsden 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, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance records are accurately completed and retained in readily-accessible files; (2) only students who are in membership and in attendance at least 1 of the 11 days of a survey window are reported with that survey’s results; (3) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting, particularly with regard to students in ESOL and ESE Support Levels 4 and 5; (4) assessments for students entering their fourth, fifth, or sixth year of ESOL placement should be made prior to students’ entry into that year based on their individual anniversary dates; (5) students assessed as English proficient are placed or retained in the ESOL Program based on the placement recommendations of ELL Committees that have considered at least two of the five ESOL placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)4., F.A.C.; (6) *ELL Student Plans* are complete and prepared on a timely basis; (7) the instructional minutes reported for ESE students in the Hospital and Homebound Program are based on the homebound instructors’ contact logs and time authorized on the students’ IEPs; (8) ESE students are reported in accordance with their *Matrix of Services* forms; (9) *Matrix of Services* forms are reviewed or updated when the students’ IEPs are prepared; (10) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (11) parents are appropriately notified of teachers’ out-of-field status; and (12) teachers earn in-service training points in ESOL strategies on a timely basis as required by rule and their in-service training timelines.

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.Florida Education Finance Program Student Membership Surveys

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden 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, 2011

Regulatory Citations (Continued)

Reporting (Continued)

Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
FTE General Instructions 2010-11

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 2010-11

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-6.0903, F.A.C. Requirement for Classification, Reclassification, and Post Reclassification 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

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 2010-11

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Gadsden 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, 2011

Regulatory Citations (Continued)

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

Matrix of Services Handbook (2004 Revised Edition)

Teacher Certification

- 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.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE A – SUMMARY

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

1. School District of Gadsden County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden County, Florida. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Gadsden County.

For the fiscal year ended June 30, 2011, the District operated 19 schools serving prekindergarten through twelfth grade students, reported 5,839.58 unweighted FTE, and received approximately \$22 million in State funding through FEFP. 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's educational needs which are substantially equal to those 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.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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 prekindergarten 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 that 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 2010-11 school year were conducted during and for the following weeks: survey one was performed for July 12 through 16, 2010; survey two was performed for October 11 through 15, 2010; survey three was performed for February 7 through 11, 2011; and survey four was performed for June 13 through 17, 2011.

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

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 judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2011. 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:

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. George W. Munroe Elementary School	1 through 7
2. West Gadsden High School	8
3. East Gadsden High School	9 through 14
4. Havana Elementary School	NA
5. Greensboro Elementary School	15
6. Chattahoochee Elementary School	NA
7. Gretna Elementary School	16 through 18
8. St. Johns Elementary School	19 through 21
9. Stewart Street Elementary School	22 and 23
10. James A. Shanks Middle School	24 through 27
11. Crossroad Academy Charter School	28
12. Drop Back In Academy	29 through 31



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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 GADSDEN COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated October 7, 2011, that the Gadsden 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, 2011. 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

In our opinion, the Gadsden 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, 2011.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this noncompliance in forming our opinion regarding the District's compliance 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 SCHEDULES F and 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 The noncompliance mentioned above, while indicative of certain control deficiencies¹ is not considered indicative of material weaknesses in the District's internal controls related to their reported classification or eligibility for State transportation funding. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULES F and G.

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

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.*

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
July 24, 2012

SCHEDULE F

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

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 Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. (See NOTE B.) The population of vehicles (158) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2010 and February and June 2011 surveys would be counted in the population as four vehicles. Similarly, the population of students (7,448) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	434
IDEA (PK), Weighted	127
Teenage Parents and Infants	16
Two Miles or More	<u>6,871</u>
Total	<u>7,448</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE F (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2011

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u> Proposed Net <u>Adjustment</u>	<u>Students</u> Proposed With <u>Exceptions</u>	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 230 of the 7,448 students reported as being transported by the District.		22	(15)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 11 students.	—	<u>11</u>	<u>4</u>
Total	<u>(2)</u>	<u>33</u>	<u>(11)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of DOE.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

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. The Gadsden 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, 2011. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 40.

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 2010 surveys and the February and June 2011 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October 2010 survey and once for the February 2011 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] The number of days in term for 239 students were incorrectly reported as follows: (a) the students in the July 2010 survey (234 students) were reported for either a 10-day term or for a 12-day term but should have been reported for a 15-day term, and (b) the students in the June 2011 survey (5 students) were reported for an 8-day term but should have been reported for a 12-day term. We propose the following adjustments:

**Students
 Transported
 Proposed Net
 Adjustments**

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
a. <u>July 2010 Survey</u>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	103	
IDEA (PK), Weighted	35	
Two Miles or More	96	
 <u>12 Days in Term</u>		
Two Miles or More	(79)	
 <u>10 Days in Term</u>		
IDEA (K-12), Weighted	(103)	
IDEA (PK), Weighted	(35)	
Two Miles or More	(17)	
 b. <u>June 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	4	
IDEA (PK), Weighted	1	
 <u>8 Days in Term</u>		
IDEA (K-12), Weighted	(4)	
IDEA (PK), Weighted	(1)	0
 2. [Ref. 52/53] <u>Our general tests disclosed that the number of buses in operation in the February 2011 survey was overstated by two buses (Ref. 52). We also noted that for eight students: two students were mistakenly listed and should not have been reported for State transportation funding, and six students were inadvertently omitted that should have been reported for State transportation funding (Ref. 53). We propose the following adjustments:</u>		
 <u>Ref. 52</u>		
<u>February 2011 Survey</u>		
Buses in Operation	(2)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
Ref. 53		
February 2011 Survey		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	4	
IDEA (PK), Weighted	2	
Two Miles or More	<u>(2)</u>	4
3. [Ref. 54] <u>Eleven students in our sample were reported in the Two Miles or More ridership category but actually lived less than two miles from their assigned schools. Consequently, these students were not eligible for State transportation funding. We propose the following adjustments:</u>		
July 2010 Survey		
<u>15 Days in Term</u>		
Two Miles or More	(2)	
October 2010 Survey		
<u>90 Days in Term</u>		
Two Miles or More	(3)	
February 2011 Survey		
<u>90 Days in Term</u>		
Two Miles or More	<u>(6)</u>	(11)
4. [Ref. 55] <u>Four students (one student was in our sample) were misclassified by ridership category. One student was reported in the IDEA (K-12), Weighted ridership category and three students were reported in the IDEA (PK), Weighted ridership category; however, the students should have been reported in the IDEA (PK), Weighted ridership category and the IDEA (K-12), Weighted ridership category, respectively, based on their ages and current grade-levels. We propose the following adjustments:</u>		

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>July 2010 Survey</u>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	2	
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	1	
IDEA (PK), Weighted	(2)	
<u>June 2011 Survey</u>		
<u>12 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	(1)	0
5. <u>[Ref. 56] The IEPs for six students in our sample authorized weighted funding based on the criteria of having a bus aide or monitor; however, the description used to support this criteria was not related to the specific need of the student or was too general to identify how it related to the specific need of the student. The students were otherwise eligible for reporting in the IDEA (K-12), Unweighted or IDEA (PK), Unweighted ridership categories. We propose the following adjustments:</u>		
<u>July 2010 Survey</u>		
<u>15 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
<u>October 2010 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	2	
<u>February 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
IDEA (K-12), Unweighted	2	0

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2011

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<p>6. [Ref. 57] <u>We noted the following exceptions for three students in our sample: (a) one student was not in membership, and (b) two students were not listed on the bus drivers' reports. We propose the following adjustments:</u></p>		
<p>a. <u>July 2010 Survey</u> <u>15 Days in Term</u> IDEA (K-12), Weighted</p>	(1)	
<p>b. <u>February 2011 Survey</u> <u>90 Days in Term</u> Two Miles or More</p>	(2)	(3)
<p>7. [Ref. 58] <u>One PK student in our sample was reported in the Teenage Parents and Infants ridership category; however, we could not identify the student's mother or whether she was enrolled in the Teenage Parents Program. We propose the following adjustment:</u></p>		
<p><u>February 2011 Survey</u> <u>90 Days in Term</u> Teenage Parents and Infants</p>	(1)	(1)
<p>Proposed Net Adjustment</p>		(11)

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation

RECOMMENDATIONS AND REGULATORY CITATIONS

For the Fiscal Year Ended June 30, 2011

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses used to transport students is accurately reported; (2) transported students are reported in the correct ridership category and for the correct number of days in term; (3) only those students who are enrolled in school during the survey week and transported at least 1 day during the 11-day survey window are reported for State transportation funding; (4) the distance from home to school for students classified in the Two Mile or More ridership category is verified prior to those students being reported; (5) students are reported in ridership categories that are appropriate for their grade levels; (6) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs; and (7) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding.

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 2010-11*

The accompanying notes are an integral part of this schedule.

Gadsden County District School Board
 Florida Education Finance Program (FEFP)
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2011

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 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or is on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Gadsden County

For the fiscal year ended June 30, 2011, the District received approximately \$1.7 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2010	16	234
October 2010	66	3,570
February 2011	68	3,560
June 2011	<u>8</u>	<u>84</u>
Total	<u>158</u>	<u>7,448</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

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2011

NOTE B – SAMPLING

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2011. 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**

The School Board of Gadsden County



"Building A Brighter Future"

**REGINALD C. JAMES
SUPERINTENDENT OF SCHOOLS**

35 MARTIN LUTHER KING, JR. BLVD
QUINCY, FLORIDA 32351
TEL: (850) 627-9651
FAX: (850) 627-2760
<http://www.gcps.k12.fl.us>

July 24, 2012

Mr. David W. Martin
Auditor General
Room 476A, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32302

Dear Mr. Martin:

The following responses address the report on the examination of Full-Time Equivalent (FTE) students and student transportation as reported by the Gadsden County District School Board for the fiscal year ended June 30, 2011.

Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS

George W. Munroe Elementary School (#0041)

1. [Ref. 4101] One ELL student was withdrawn from school prior to the reporting survey and should not have been reported with the survey's results.

District Corrective Action: All data entry staff will adhere to strict guidelines for student withdrawals for special categorical programs (i.e. ELL, ESE, Drop Out). District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions.

2. [Ref. 4102] One student was reported incorrectly for a third year of ESOL placement. The student was assessed as English proficient in all areas on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee had not been convened to consider the student's continued ESOL placement.

District Corrective Action: District ELL Coordinator will provide leadership to ensure ELL Committees in each school execute proper function of the committee.

3. [Ref. 4103] The ELL Committee for three students who were assessed as English proficient in all areas on the April 30, 2010, CELLA assessment did not consider at least two of the five ESOL placement criteria specified in State Board of Education Rule 6A-6.0902(2)(a)4., Florida Administrative Code, prior to recommending the students' for continued ESOL placements.

District Corrective Action: District ELL Coordinator will ensure all ELL assessments and placement criteria for ELL programs are followed with fidelity.

4. [Ref. 4104] We noted the following exceptions for one ESE student:
 - a. The student was absent during the entire 11-day window of the October 2010 survey and should not have been included with that survey's results.

ERIC F. HINSON
DISTRICT NO. 1
HAVANA, FL 32333

JUDGE B. HELMS, JR.
DISTRICT NO. 2
QUINCY, FL 32351

ISAAC SIMMONS, JR.
DISTRICT NO. 3
CHATTANOOCHEE, FL 32324
GREENSBORO, FL 32330

CHARLIE D. FROST
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32352

ROGER P. MILTON
DISTRICT NO. 6
QUINCY, FL 32353

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

District Corrective Action: District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions. District will continue training for administrators and data entry staff on FTE compliances.

- b. *In the February 2011 survey, the student was not reported in accordance with the student's Matrix of Services form and we also noted that the reported number of homebound instructional minutes (1,500 minutes or .5000 FTE) exceeded the minutes were authorized by the student's IEP (60 minutes or .0200 FTE).*

District Corrective Action: District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions. District will continue training for administrators and data entry staff on FTE compliances.

5. *[Ref.4171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Early Childhood Education but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teacher's out-of-field status.*

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

6. *[Ref.4172] One teacher did not hold a valid Florida certificate and we could not determine that the teacher was otherwise qualified to teach during the October 2010 survey. However, we noted that the teacher had obtained the required certification by the February 2011 reporting survey.*

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

7. *[Ref.4174] One teacher taught classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that: (a) the parents of the students were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.*

District Corrective Action: All schools will use the district's board approved procedures for notifying parents of a teacher's out-of-field status.

West Gadsden High School (#0051)

8. *[Ref.5101] The reported number of homebound instructional minutes reported (1,500 minutes or .5000 FTE) for one ESE student exceeded the minutes authorized by the student's IEP (240 minutes or .0800 FTE).*

District Corrective Action: Data entry and school administrators will receive intensive training on FTE standards and reporting.

East Gadsden High School (#0071)

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

9. [Ref.7101] Our review of the attendance-gathering process disclosed some exceptions with the preparation, accuracy, and completeness of the source attendance records (Class Attendance Sheets) in both the October 2010 and the February 2011 surveys, as follows:
- a. Several of the Class Attendance Sheets were missing (especially in the October 2010 survey).

District Corrective Action: Data Entry, Teachers of Student Records and school Administrators will adhere to the district's procedures for recording all monitoring attendance. District Instructional Technology Department will monitor and spot check records for compliance during the school year.

- b. We noted that some of the Class Attendance Sheets were not signed by the respective teachers.
- c. The students' attendance record on the automated student attendance recordkeeping system (AS400-TERMS) was not always in agreement with the Class Attendance Sheets.

However, we were able to review an alternate record (Class Record/Lesson Plan Book) to validate the attendance for all but one of the sample students.

District Corrective Action: Data Entry, Teachers of Student Records and school Administrators will adhere to the district's procedures for recording all monitoring attendance. District Instructional Technology Department will monitor and spot check records for compliance during the school year.

10. [Ref.7102] The files for two ELL students did not contain documentation to justify their continued ESOL placements for a sixth year. We also noted that the ELL Student Plan for one of these students was not reviewed and updated for the 2010-11 school year.

District Corrective Action: The District ELL Coordinator will ensure the plan for ELL students is implemented with fidelity.

11. [Ref.7103] The IEP for one ESE student did not have a corresponding Matrix of Services form that was timely prepared after the IEP had been created. The IEP was prepared on January 19, 2011; however, the Matrix of Services form was dated January 4, 2011, prior to the IEP preparation.

District Corrective Action: District ESE Director will monitor IEP's and ensure district procedures are implemented with fidelity.

12. [Ref.7104] We noted the following exceptions for one ESE student receiving instruction both at home and on campus:
- a. The Matrix of Services form prepared for the ESE student's on-campus instruction incorrectly included 13 Special Considerations points for which the student was not eligible. The points were designated for students being served in the home or hospital; however, this particular Matrix of Services form was for the student's on-campus instruction. Consequently, this portion of the student's schedule should have been reported in Program No. 254 (ESE Support Level 4).
 - b. The homebound instructor's contact log in the October 2010 survey supported only two hours (.0400 FTE) of such instruction and supported no contact during the February 2011 survey.
 - c. The on-campus instructional minutes were incorrectly reported in both the October 2010 and February 2011 surveys. The student was attending on-campus classes three days a week which equates to 1,110 minutes or .3700 FTE but was reported for 1,380 minutes or .4600 FTE of such instruction.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

District Corrective Action: The district's ESE Director will monitor and ensure the implementation of district procedures for ESE students and homebound students. Data entry staff will be monitored for accurateness of data during FTE counts (October/February).

13. *[Ref.7171] The teaching certificate of one Career Education teacher had expired as of the end of the 2009-10 school year and was not renewed. We could not determine that the teacher was otherwise qualified to teach the assigned course.*

District Corrective Action: Director of Human Resources will ensure the policies on employee certification are followed and frequent checks for teacher certification is ongoing.

14. *[Ref.7175] One teacher did not hold a valid Florida teaching certificate and we could not determine that the teacher was otherwise qualified to teach the assigned courses.*

District Corrective Action: Director of Human Resources will ensure the policies on employee certification are followed and frequent checks for teacher certification is ongoing.

Greensboro Elementary School (#0141)

15. *[Ref.14101] One second grade student was reported incorrectly in ESOL. The student had scored English proficient on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee was not convened to consider the student's ESOL placement until May 2011, which was after the reporting surveys.*

District Corrective Action: District ELL Coordinator will ensure all ELL assessments and placement criteria for ELL programs are followed with fidelity.

Gretna Elementary School (#0071)

16. *[Ref.17102] One student was reported incorrectly for a third year of ESOL. The student was assessed as English proficient in all areas on the April 30, 2010, CELLA assessment. We also noted that an ELL Committee was not convened to consider the student's continue ESOL placement.*

District Corrective Action: District ELL Coordinator will ensure all ELL assessments and placement criteria for ELL programs are followed with fidelity.

17. *One teacher was not properly certified to teach Primary Education and was not approved by the School Board to teach out of field. The teacher held an endorsement in Early Childhood Education but taught classes that required certification in Primary Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status.*

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

18. *[Ref.17172] One teacher taught Basic subject area classes that included ELL students but had earned only 9 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.*

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

District Corrective Action: Director of Human Resources will ensure the policies on employee certification are followed and frequent checks for teacher certification is ongoing.

St. John Elementary School (#0191)

19. [Ref.19101] We were unable to validate the attendance of one ELL student in the February 2011 survey.

District Corrective Action: District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions. District will continue training for administrators and data entry staff on FTE compliances.

20. [Ref.19102] Two students were reported incorrectly in ESOL. The file for one student did not contain documentation justifying the student's continued ESOL placement for a sixth year. The other student was assessed as English proficient in all areas of the April 30, 2010, CELLA assessment. An ELL Committee was not convened to consider either student's continued ESOL placement.

District Corrective Action: District ELL Coordinator will ensure all ELL assessments and placement criteria for ELL programs are followed with fidelity.

21. [Ref.19171/72] Two teachers taught classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach each student out of field. We also noted that the parents of the ELL students were not notified of the teachers' out-of-field status.

District Corrective Action: All schools will use the district's board approved procedures for notifying parents of a teacher's out-of-field status.

Stewart Street Elementary School (#0201)

22. [Ref.20101] One Basic student was withdrawn from school prior to the February 2011 survey and should not have been reported with the survey's results.

District Corrective Action: District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions. District will continue training for administrators and data entry staff on FTE compliances.

23. [Ref.20102] The reported number of homebound instructional minutes reported (1,500 minutes or .5000 FTE) for one ESE student exceeded the minutes authorized by the student's IEP (120 minutes or .4000 FTE).

District Corrective Action: Data entry and school administrators will receive intensive training on FTE standards and reporting.

James A. Shanks Middle School (#0211)

24. [Ref.21101] One ESE student was absent during the 11-day survey period and should not have been reported with the survey's results.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

District Corrective Action: The district's ESE Director will monitor and ensure the implementation of district procedures for ESE students and homebound students. Data entry staff will be monitored for accurateness of data during FTE counts (October/February).

25. [Ref.21171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in Social Studies. We noted that certification in Elementary Education is allowable but only if the class is composed of sixth graders (the class was composed of seventh graders). We also noted that the parents of the students were not notified of the teacher's out-of-field status.

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

26. [Ref.21172/75] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines.

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

27. [Ref.21173] One teacher taught a Basic subject area class that included ELL students but had earned only 30 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline.

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

Crossroad Academy Charter (#9104)

28. [Ref.910401] The ELL Student Plan for one student was incomplete. It did not identify the subject areas in which ESOL strategies were to be used.

District Corrective Action: District ELL Coordinator will ensure all ELL assessments and placement criteria for ELL programs are followed with fidelity.

Drop Back In Academy (#9108)

29. [Ref.910801] We were unable to validate the attendance for four students (three in our Basic sample and one in our Basic with ESE Services sample). The attendance procedure was for the students to sign in daily as they arrived at school; however, these four students' names were not found on the respective sign-in sheets. Consequently, the students' attendance was not adequately documented.

District Corrective Action: District will provide intensive monitoring during FTE week and spot check for out-of-compliance actions. District will continue training for administrators and data entry staff on FTE compliances.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

30. [Ref.910802] One ESE student in the February 2011 survey was not reported in accordance with the student's Matrix of Services form. We also noted that the student was reported in the October 2010 survey in Program No. 103 (Basic 9-12) but was not listed on any of the attendance sheets and should not have been reported with that survey's results.

District Corrective Action: The district's ESE Director will monitor and ensure the implementation of district procedures for ESE students and homebound students. Data entry staff will be monitored for accurateness of data during FTE counts (October/February).

31. [Ref.910871/72] Two teachers were not properly certified and were not approved by the Charter School Board to teach out of field. The teachers were certified in Social Science and English, respectively, but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status.

District Corrective Action: District Human Resource will ensure teachers are properly certified prior to hiring of any staff. All efforts will be made to notify parents when teachers are not certified.

Schedule G

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
Findings and Proposed Adjustments
For the Fiscal Year Ended June 30, 2011

Transportation

1. [Ref.51] The number of days in term for 239 students were incorrectly reported as follows: (a) the students in the July 2010 survey (234) students) were reported for either a 10-day term or a 12-day term but should have been reported for a 15-day term, and (b) the students in the June 2011 survey (5 students) were reported for an 8-day term but should have been reported for a 12-day term.

The Director of Transportation will monitor computer data and trouble shoot information out-of-compliance of FTE reporting. The data entry staff will receive on-going training and support on FTE reporting.

2. [Ref.52/53] Our general tests disclosed that the number of buses in operation in the February 2011 survey was overstated by two buses (Ref. 52). We also noted that for eight students: two students were mistakenly listed and should not have been reported for State transportation funding, and six students were inadvertently omitted that should have been reported for State transportation funding (Ref. 53).

The District of Transportation will provide regular reports to the Deputy Superintendent on number of buses in operation per route during the school year. The process will help curtail irregularities in reporting state transportation.

**EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE**

3. [Ref.54] Eleven students in our sample reported in the Two Miles or More ridership category but actually lived less than two miles from their assigned schools. Consequently, these students were not eligible for State transportation funding.

Careful monitoring procedures will be followed by the Director of Transportation to ensure district policies are in compliance to the state transportation funding.

4. [Ref. 55] Four students (one student was in our sample) were misclassified by ridership category. One student was reported in the IDEA (K-12), Weighted ridership category and three students were reported in the IDEA (PK), Weighted ridership category; however, the students should have been reported in the IDEA (PK), Weighted ridership category and the IDEA (K-12), Weighted ridership category, respectively, based on their ages and current grade levels.

Careful monitoring procedures will be followed by the Director of Transportation to ensure district policies are in compliance to the state transportation funding.

5. [Ref.56] The IEPs for six students in our sample authorized weighted funding based on the criteria of having a bus aide or monitor; however, the description used to support this criteria was not related to the specific need of the student or was too general to identify how it related to the specific need of the student. The students were otherwise eligible for reporting in the IDEA (K-12), Unweighted or IDEA (PK), Unweighted ridership categories.

The ESE Director and Director of Transportation will collaborate on the development of IEPs where there must be specifications for transportation and provisions for bus aides or bus monitoring. All measures will be employed by the district to initiate and maintain such collaboration.

6. [Ref.57] We noted the following exceptions for three students in our sample; (a) one student was not in membership, and (b) two students were not listed on the bus drivers' reports.

The Director of Transportation and site based administrators will monitor closely the bus driver's reports to ensure accuracy especially during FTE counts.

7. [Ref.58] One PK student in our sample was reported in the Teenage Parents and Infants ridership category; however, we could not identify the student's mother or whether she was enrolled in the Teenage Parents Program.

The Director of Transportation and site based administrators will monitor the bus driver's reports carefully to ensure Teenage Parents and Infants ridership category have similar information for enrollment in Teenage Parents Program.

If you need additional information, please contact me.

Sincerely,


Reginald C. James
Superintendent of Schools

RCJ:RWS:mjwb

Cc: Rosalyn W. Smith, Deputy Superintendent
Bonnie Wood, Assistant Superintendent for Business and Finance