

**GLADES COUNTY  
DISTRICT SCHOOL BOARD**

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**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

Glades 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>
Janet Storey	1
Jenness H. Allen, Vice Chair from 11-16-10	2
Jeri Wilson	3
Michael D. Pressley, Chair	4
Patricia B. Pearce, Vice Chair to 11-15-10	5

Wayne Aldrich, Superintendent

The examination team leader was Pamela R. Kelly, CPA, and the examination was supervised by 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](mailto:nancyreeder@aud.state.fl.us) or by telephone at (850) 414-9941.

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Glades 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

<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>F.A.C.</b>	Florida Administrative Code
<b>F.S.</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training

Glades County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
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For the Fiscal Year Ended June 30, 2011

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## EXECUTIVE SUMMARY

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### 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 Career Education 9-12 (OJT), the Glades 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.

- Seven of the 26 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status.
- Thirteen of the 27 students in our ESOL sample and 2 of the 3 students in our Career Education 9-12 (OJT) 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 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .7890 but has a potential impact on the District's weighted FTE of a negative 1.6678. Noncompliance related to student transportation resulted in 2 findings and a proposed net adjustment of a negative 3 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 Glades County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$6,044 (negative 1.6678 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 Glades County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades 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 seven schools serving prekindergarten through twelfth grade students, reported 1,462.44 unweighted FTE for those students, and received approximately \$4.7 million in State funding through FEFP.

### Florida Education Finance Program (FEFP)

#### Full-Time Equivalent 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 \$184,000 for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
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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 GLADES 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 April 16, 2012, that the Glades 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

Seven of the 26 teachers in our sample did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status.<sup>1</sup>

2. Students

Thirteen of the 27 students in our ESOL sample<sup>2</sup> and 2 of the 3 students in our Career Education 9-12 (OJT) sample<sup>3</sup> 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 Career Education 9-12 (OJT), the Glades 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.

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<sup>1</sup>For teachers, see SCHEDULE D, Finding Nos. 4, 5, 6, 8, and 9.

<sup>2</sup>For ESOL, see SCHEDULE D, Finding Nos. 7 and 11.

<sup>3</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding Nos. 2 and 3.

### 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.<sup>4</sup> 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 Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>4</sup> 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 26, 2012

<sup>4</sup> 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**

Glades 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 1,462.44 unweighted FTE at seven 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 (7) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (1,261) 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>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	6	3	997	33	1	1,117.1800	28.8328	20.3766
Basic with ESE Services	7	3	190	12	1	248.0700	11.0000	(.5000)
ESOL	3	3	67	27	13	61.8400	24.2514	(10.1584)
ESE Support Levels 4 and 5	3	2	4	4	0	4.5000	3.5000	.0000
Career Education 9-12	2	1	<u>3</u>	<u>3</u>	<u>2</u>	<u>30.8500</u>	<u>1.0008</u>	<u>(10.5072)</u>
All Programs	7	3	<u>1,261</u>	<u>79</u>	<u>17</u>	<u>1,462.4400</u>	<u>68.5850</u>	<u>(.7890)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Glades 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 (57) 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 26 and found exceptions for 7 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**

Glades 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> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	7.9498	1.089	8.6573
102 Basic 4-8	2.1256	1.000	2.1256
103 Basic 9-12	10.3012	1.031	10.6205
111 Grades K-3 with ESE Services	(.5000)	1.089	(.5445)
130 ESOL	(10.1584)	1.147	(11.6517)
300 Career Education 9-12	<u>(10.5072)</u>	1.035	<u>(10.8750)</u>
Total	<u>(.7890)</u>		<u>(1.6678)</u>

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<sup>1</sup> See NOTE A6.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

<sup>3</sup> 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**

Glades 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 Adjustments<sup>1</sup></u>			<u>Total</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0055</u>	
101 Basic K-3	.....	6.4498	1.5000	7.9498
102 Basic 4-8	.3336	1.7920	.....	2.1256
103 Basic 9-12	10.3012	.....	.....	10.3012
111 Grades K-3 with ESE Services	.....	.....	(.5000)	(.5000)
130 ESOL	(.4166)	(8.2418)	(1.5000)	(10.1584)
300 Career Education 9-12	<u>(10.5072)</u>	.....	.....	<u>(10.5072)</u>
Total	<u>(.2890)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(.7890)</u>

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<sup>1</sup> These proposed adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Glades 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 Career Education 9-12 (OJT), the Glades 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 12.

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**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.*

**Moore Haven Junior/Senior High School (#0021)**

1. [Ref. 2101] The FTE for seven students taking dual-enrolled courses was incorrectly computed based upon actual class time. (One of the seven students was in our Basic sample.) The FTE General Instructions 2010-11 state that the value of FTE Earned, Course must be calculated as the amount necessary to earn the FTE and the funding for an equivalent course if it was taught in the school district. We propose the following adjustment:

103 Basic 9-12	<u>.2114</u>	.2114
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*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Glades 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

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>
<b><u>Moore Haven Junior/Senior High School (#0021)</u></b> (Continued)	
2. [Ref. 2102] <u>The timecard for one Career Education 9-12 (OJT) student was missing and could not be located. We propose the following adjustment:</u>	
300 Career Education 9-12	(.3336)                      (.3336)
3. [Ref. 2103] <u>The timecard for one Career Education 9-12 (OJT) student was not signed by the student's employer. We propose the following adjustment:</u>	
300 Career Education 9-12	(.1668)                      (.1668)
4. [Ref. 2170] <u>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 until October 28, 2010, which was after the October 2010 reporting survey. We propose the following adjustment:</u>	
102 Basic 4-8	.3336
103 Basic 9-12	.0830
130 ESOL	(.4166)                      .0000
5. [Ref. 2171] <u>One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Family and Consumer Science but taught a course that required certification in Marketing. 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>	
103 Basic 9-12	1.1676
300 Career Education 9-12	(1.1676)                      .0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Glades 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**

**Moore Haven Junior/Senior High School (#0021)** (Continued)

6. [Ref. 2172] One teacher did not hold a Florida teaching certificate that was valid during the October 2010 and February 2011 surveys and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	8.8392	
300 Career Education 9-12	<u>(8.8392)</u>	.0000
		<u>(.2890)</u>

**Moore Haven Elementary School (#0051)**

7. [Ref. 5101] We noted the following exceptions involving ten ELL students: (a) the files for three students did not contain *ELL Student Plans* that were valid for the 2010-11 school year, and (b) the *ELL Student Plans* for seven students were dated after the reporting survey. We propose the following adjustment:

101 Basic K-3	5.5000	
102 Basic 4-8	1.0000	
130 ESOL	<u>(6.5000)</u>	.0000

8. [Ref. 5170/71/73] Three 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 until October 28, 2010, which was after the October 2010 reporting survey. We propose the following adjustments:

<u>Ref. 5170</u>		
101 Basic K-3	.2166	
130 ESOL	<u>(.2166)</u>	.0000

<u>Ref. 5171</u>		
101 Basic K-3	.5166	
130 ESOL	<u>(.5166)</u>	.0000

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Glades 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

<b><u>Findings</u></b>	<b><u>Proposed Net Adjustments (Unweighted FTE)</u></b>
<b><u>Moore Haven Elementary School (#0051)</u></b> (Continued)	
<u>Ref. 5173</u>	
101 Basic K-3	.2166
130 ESOL	<u>(.2166)</u>
	.0000
9. [Ref. 5172] <u>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 the parents of the ELL students were not notified of the teacher's out-of-field status. We propose the following adjustment:</u>	
102 Basic 4-8	.7920
130 ESOL	<u>(.7920)</u>
	<u>.0000</u>
	<u>.0000</u>
<b><u>West Glades School (#0055)</u></b>	
10. [Ref. 5501] <u>One ESE student withdrew from school prior to the reporting survey and should not have been included with the survey's results. We propose the following adjustment:</u>	
111 Grades K-3 with ESE Services	<u>(.5000)</u>
	(.5000)
11. [Ref. 5502] <u>The ELL Student Plans for three students were dated after the reporting survey. We propose the following adjustment:</u>	
101 Basic K-3	1.5000
130 ESOL	<u>(1.5000)</u>
	<u>.0000</u>
	<u>(.5000)</u>
<b>Proposed Net Adjustment</b>	<u>(.7890)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E**

Glades 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) only students who are in membership and in attendance at least 1 day during the 11-day survey window are reported with that survey’s results; (2) *ELL Student Plans* are timely prepared; (3) students in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (4) teachers are either properly certified, or if out of field, are timely approved by the School Board to teach out of field; and (5) parents are timely and appropriately notified when their children are assigned to out-of-field teachers.

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

**Regulatory Citations**

Reporting

- Section 1011.60, F.S. .... Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S. .... Definitions
- Section 1011.62, F.S. .... Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. .... Florida Education Finance Program Student Membership Surveys
- 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*

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE E (Continued)**

Glades 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)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*

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)*

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE E (Continued)**

Glades 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)

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.*

Glades 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 Glades County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades County.

For the fiscal year ended June 30, 2011, the District operated seven schools serving prekindergarten through twelfth grade students, reported 1,462.44 unweighted FTE, and received approximately \$4.7 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.

Glades 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.

Glades 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

Glades 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**

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:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Moore Haven Junior/Senior High School	1 through 6
2. Moore Haven Elementary School	7 through 9
3. West Glades School	10 and 11



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450



PHONE: 850-488-5534  
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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 GLADES COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 16, 2012, that the Glades 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 Glades 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.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>1</sup> is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership 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.

---

<sup>1</sup> *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 26, 2012

**SCHEDULE F**

Glades 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 (22) 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 (1,044) 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	7
Two Miles or More	<u>1,037</u>
Total	<u>1,044</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)**

Glades 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>Students With Exceptions</u>	<u>Proposed Net Adjustment</u>
We sampled 77 of the 1,044 students reported as being transported by the District.	<u>5</u>	<u>(3)</u>
Total	<u>5</u>	<u>(3)</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**

Glades 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 Glades 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 26.

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the October 2010 and February 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 IEPs for two students in our sample reported in the IDEA (K-12), Weighted ridership category for the October 2010 and February 2011 surveys did not indicate that the students met at least one of the five criteria for IDEA-Weighted classification. We noted that the students were eligible for reporting in the Two Miles or More ridership category. We propose the following adjustments:

**October 2010 Survey**

90 Days in Term

IDEA (K-12), Weighted

Two Miles or More

(1)

1

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE G (Continued)**

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

<b><u>Findings</u></b>	<b><u>Students Transported</u></b>	<b><u>Proposed Net Adjustments</u></b>
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	<u>1</u>	0
2. [Ref. 52] <u>Three students in our sample lived less than two miles from their assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:</u>		
<b><u>October 2010 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Two Miles or More	(1)	
<b><u>February 2011 Survey</u></b>		
<b><u>90 Days in Term</u></b>		
Two Miles or More	<u>(2)</u>	<u>(3)</u>
<b>Proposed Net Adjustment</b>		<u>(3)</u>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE H**

Glades 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 distance from home to school for students classified in the Two Miles or More ridership category is verified prior to those students being reported, and (2) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-Weighted ridership categories.

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.*

Glades 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 Glades County**

For the fiscal year ended June 30, 2011, the District received approximately \$184,000 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	0	0
October 2010	11	505
February 2011	11	539
June 2011	<u>0</u>	<u>0</u>
Total	<u>22</u>	<u>1,044</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

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Glades 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

**GLADES COUNTY SCHOOL DISTRICT**  
*Building Academic Excellence*

July 26, 2012

**Wayne Aldrich**  
*Superintendent*

•

**Scott Bass**  
*Administrative  
Services  
Director*

•

**Deborah Pressley**  
*Curriculum  
Services  
Director*

•

**Susan Williams**  
*Finance Director*

•

**Janice Foster**  
*Exceptional Student  
Education Director*

•

**School Board**

• **Janet Storey**  
District 1

• **Jenny Allen**  
District 2

• **Jeri Wilson**  
District 3

• **Mike Pressley**  
District 4

• **Patricia Pearce**  
District 5

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


Dear Mr. Martin:

Glades County District School Board appreciates the professional and thorough audit provided by the office of the Auditor General. This audit provides a foundation for internal improvements for the School District, administrators and staff.

The School District is in full agreement with all findings and recommendations. The District is in a planning process to ensure all reports are done in a timely manner. This includes students in attendance during the 11 day survey, ELL student plan preparation, OJT timecards completed and retained and teaching out of field timely approved by the Board and parents given timely notification. Also, extra care will be given to ensure that students outside the two mile limit are reported for transportation, and ESE students needing special transportation will be documented on their IEP's.

The District appreciates the time spent explaining the correct procedures needed to be in compliance. Administrative practices have been initiated and are ongoing.

Sincerely,



Wayne Aldrich  
Superintendent,  
Glades County School District

