

**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, 2013



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

BOARD MEMBERS AND SUPERINTENDENT

Gadsden County District School Board members and the Superintendent of Schools who served during the 2012-13 fiscal year are listed below:

Member	District No.
Eric F. Hinson, Vice Chair to 11-19-12	1
Judge B. Helms, Jr., Chair to 11-19-12	2
Isaac Simmons, Jr., Chair from 11-20-12	3
Charlie D. Frost	4
Roger P. Milton, Vice Chair from 11-20-12	5

Reginald C. James, Superintendent

The examination team leader was Jeremy D. Smith, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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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, 2013

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	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
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2013

**PAGE
NO.**

EXECUTIVE SUMMARY	i
--------------------------------	---

FULL-TIME EQUIVALENT (FTE) STUDENTS

INDEPENDENT AUDITOR'S REPORT	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE.....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....	10
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....	18
NOTES TO SCHEDULES.....	22

STUDENT TRANSPORTATION

INDEPENDENT AUDITOR'S REPORT	26
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....	29
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....	31
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	37
NOTES TO SCHEDULES.....	38

MANAGEMENT'S RESPONSE

EXHIBIT A – MANAGEMENT'S RESPONSE.....	40
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EXECUTIVE SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described 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, 2013:

- Six of the 48 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, and the earning of required in-service training points in ESOL strategies.
- Ten of the 63 students in our ESOL sample and 7 of the 17 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 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.8578 but has a potential impact on the District's weighted FTE of a negative 16.5115. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 130 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. 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 \$59,160 (negative 16.5115 times \$3,582.98).

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 the Department of Education.

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, 2013, the District operated 20 schools, 1 District cost center, and reported 1 virtual education cost center, serving prekindergarten through twelfth grade students, reported 5,561.53 unweighted FTE for those students, and received approximately \$21.3 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 brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.6 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

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 the Gadsden County District School Board's compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Six of the 48 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, and the earning of required in-service training points in ESOL strategies.¹

2. Students

Ten of the 63 students in our ESOL sample² and 7 of the 17 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, 2013.

¹For teachers, see SCHEDULE D, Finding Nos. 8, 13, 16, 17, and 21

²For ESOL, see SCHEDULE D, Finding Nos. 1, 4, 9, 11, 14, and 20

³For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2, 3, 5, 6, 7, 12, and 15

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE A and EXHIBIT A, respectively. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULES A, B, C, 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

February 26, 2014

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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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, 2013

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 (OJT). 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 5,561.53 unweighted FTE at 20 schools, 1 District cost center, and 1 virtual education cost center to the Department of Education for the fiscal year ended June 30, 2013.

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, 2013. (See NOTE B.) The population of schools (22) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District cost centers, and virtual education cost centers in the District that offered virtual instruction in FEFP funded programs. The population of students (4,095) consisted of the total number of students in each program at the schools and virtual education cost centers 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	18	11	3,291	103	7	4,401.4000	88.7559	12.1467
Basic with ESE Services	19	11	575	45	1	851.6200	39.2758	.7533
ESOL	11	7	211	63	10	226.2000	54.7946	(10.4184)
ESE Support Levels 4 and 5	9	6	18	17	7	18.6800	14.3667	(4.3394)
Career Education 9-12	4	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>63.6300</u>	<u>.0000</u>	<u>.0000</u>
All Programs	22	12	<u>4,095</u>	<u>228</u>	<u>25</u>	<u>5,561.5300</u>	<u>197.1930</u>	<u>(1.8578)</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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (110) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under virtual education cost centers in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 48 and found exceptions for 6 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 the Department of Education.

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, 2013

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	6.6666	1.117	7.4466
102 Basic 4-8	4.5340	1.000	4.5340
103 Basic 9-12	.9461	1.020	.9650
112 Grades 4-8 with ESE Services	1.5000	1.000	1.5000
113 Grades 9-12 with ESE Services	(.7467)	1.020	(.7616)
130 ESOL	(10.4184)	1.167	(12.1583)
254 ESE Support Level 4	(2.5334)	3.524	(8.9277)
255 ESE Support Level 5	<u>(1.8060)</u>	5.044	<u>(9.1095)</u>
Total	<u>(1.8578)</u>		<u>(16.5115)</u>

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, 2013

<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	2.5000			2.5000
102 Basic 4-8				.0000
103 Basic 9-12			1.4461	1.4461
112 Grades 4-8 with ESE Services		.5000		.5000
113 Grades 9-12 with ESE Services			(.2467)	(.2467)
130 ESOL	(2.5000)		(.3668)	(2.8668)
254 ESE Support Level 4		(.5000)	(1.0000)	(1.5000)
255 ESE Support Level 5		(.4400)	(.9460)	(1.3860)
Total	<u>.0000</u>	<u>(.4400)</u>	<u>(1.1134)</u>	<u>(1.5534)</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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>				<u>Balance Forward</u>
		<u>#0151</u>	<u>#0191</u>	<u>#0211</u>	<u>#7001</u>	
101	2.5000	.0000			.9166	3.4166
102	.0000		1.0000	2.3350	1.6990	5.0340
103	1.4461					1.4461
112	.5000			1.0000		1.5000
113	(.2467)					(.2467)
130	(2.8668)	(1.0000)	(1.0000)	(2.3016)		(7.1684)
254	(1.5000)			(1.0334)		(2.5334)
255	<u>(1.3860)</u>	<u>.....</u>	<u>(.4200)</u>	<u>.....</u>	<u>.....</u>	<u>(1.8060)</u>
Total	<u>(1.5534)</u>	<u>(1.0000)</u>	<u>(.4200)</u>	<u>.0000</u>	<u>2.6156</u>	<u>(.3578)</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, 2013

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>			<u>Total</u>
		<u>#9102</u>	<u>#9104</u>	<u>#9108</u>	
101	3.4166		3.2500		6.6666
102	5.0340	(.5000)			4.5340
103	1.4461			(.5000)	.9461
112	1.5000				1.5000
113	(.2467)	(.5000)			(.7467)
130	(7.1684)		(3.2500)		(10.4184)
254	(2.5334)				(2.5334)
255	<u>(1.8060)</u>				<u>(1.8060)</u>
Total	<u>(.3578)</u>	<u>(1.0000)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(1.8578)</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, 2013

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 2012-13* 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, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 18.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 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] ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth year. We propose the following adjustment:

101 Basic K-3	2.5000	
130 ESOL	<u>(2.5000)</u>	<u>.0000</u>
		<u>.0000</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, 2013

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

West Gadsden High School (#0051)

2. [Ref. 5101] One ESE student was incorrectly reported for both Hospital and Homebound instruction (1.93 hours or .0387 FTE) and on-campus instruction (23.07 hours or .4613 FTE). However, the student was provided 3 hours (or .0600 FTE) of Hospital and Homebound instruction (as authorized by the student's IEP) during the reporting survey and was not provided any on-campus instruction. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	(.4400)	(.4400)
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3. [Ref. 5102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		(.4400)

East Gadsden High School (#0071)

4. [Ref. 7101] An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

103 Basic 9-12	.3668	
130 ESOL	(.3668)	.0000

5. [Ref. 7102] One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results. We propose the following adjustment:

255 ESE Support Level 5	(.5000)	(.5000)
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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, 2013

<u>Findings</u>	Proposed Net Adjustments (Unweighted FTE)
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East Gadsden High School (#0071) (Continued)

6. [Ref. 7103] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

7. [Ref. 7104] The number of homebound instructional minutes reported (18.33 hours of instruction or .3667 FTE) for one ESE student in both the October 2012 survey (reported in Program No. 255 [ESE Support Level 5]) and February 2013 survey (reported in Program No. 113 [Grades 9-12 with ESE Services]) was incorrectly reported. The actual number of minutes supported by the homebound instructor's contact log and as authorized by the student's IEP was only 3 hours of instruction (or .0600 FTE per reporting survey). We also noted the student was not reported in accordance with the student's Matrix of Services form for the October 2012 reporting survey. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.2467)	
255 ESE Support Level 5	<u>(.3667)</u>	(.6134)

8. [Ref. 7171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Family and Consumer Science but taught courses that required certification in ESE. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.0793	
255 ESE Support Level 5	<u>(1.0793)</u>	.0000
		<u>(1.1134)</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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**Chattahoochee Elementary School (#0151)**

9. [Ref. 15101] An ELL Committee had not been convened to consider one ELL student's extended ESOL placement for a fifth year. We also noted that the student's file did not contain documentation that the student had been assessed for English language proficiency prior to a fifth year of ESOL placement. We propose the following adjustment:

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

10. [Ref. 15102] The source attendance records for two Basic students was inadequate to support that the students were in attendance during the reporting survey. Various attendance records were provided; however, the records were either for the incorrect school year or were for periods of time that did not encompass the reporting survey period. We propose the following adjustment:

101 Basic K-3	(1.0000)	(1.0000)
		(1.0000)

St. John Elementary School (#0191)

11. [Ref. 19101] An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.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, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings**St. John Elementary School (#0191)** (Continued)

12. [Ref. 19102] One ESE student was incorrectly reported (25 hours or .5000 FTE) for only on-campus instruction in Program No. 255 (ESE Support Level 5) based on the student's Hospital and Homebound placement. However, the student actually was only provided Hospital and Homebound instruction during the reporting survey for 4 hours (or .0800 FTE) as supported by the homebound instructor's contact log and as authorized by the student's IEP. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	(.4200)	(.4200)
		(.4200)

James A. Shanks Middle School (#0211)

13. [Ref. 21171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math and Physical Education but taught a course that required certification in Social Science. We also noted that 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. Since this student is proposed for adjustment in Finding No. 14 (Ref. 21101), we are presenting this disclosure Finding with no proposed adjustment.

.0000

14. [Ref. 21101] ELL Committees were not convened to consider two students' extended ESOL placements for a fifth year. We propose the following adjustment:

102 Basic 4-8	1.6344	
130 ESOL	(1.6344)	.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, 2013

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

James A. Shanks Middle School (#0211) (Continued)

15. [Ref. 21102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

16. [Ref. 21172/73] 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>Ref. 21172</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

<u>Ref. 21173</u>		
102 Basic 4-8	.3336	
130 ESOL	(.3336)	.0000

17. [Ref. 21174] One speech and language therapist did not hold a valid license at the time of the October 2012 reporting survey. We also noted the therapist held a teaching certificate in Speech and Language Impairment; however, the certificate expired June 30, 2010, prior to the reporting surveys. We propose the following adjustment:

102 Basic 4-8	.0334	
254 ESE Support Level 4	(.0334)	.0000
		<u>.0000</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, 2013

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Gadsden Virtual Instruction Program (#7001)

18. [Ref. 700101] The FTE for three Basic virtual students was incorrectly reported. The three students (one student in Program No. 101 [Basic K-3] and two students in Program No. 102 [Basic 4-8]) were reported for only a total of .2178 FTE; however, based on the students' successful completion of 17 of the 18 virtual courses attempted, the students were eligible to be reported for and should have been reported for a total of 2.8334 FTE. We did note that one of the students did not successfully complete a course; consequently, the student was not eligible to receive funding for this course. We propose the following adjustment:

101 Basic K-3	.9166	
102 Basic 4-8	<u>1.6990</u>	<u>2.6156</u>
		<u>2.6156</u>

Hope Academy (#9102)

19. [Ref. 910201] We noted exceptions involving two students: (a) one Basic student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results, and (b) one ESE student's source attendance record was missing and could not be located.

We propose the following adjustment:

102 Basic 4-8	(.5000)	
113 Grades 9-12 with ESE Services	<u>(.5000)</u>	<u>(1.0000)</u>
		<u>(1.0000)</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, 2013

		Proposed Net Adjustments (Unweighted FTE)
<u>Findings</u>		
<u>Crossroad Academy (#9104)</u>		
20.	[Ref. 910401] <u>ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year. We propose the following adjustment:</u>	
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
21.	[Ref. 910471] <u>One teacher 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>	
101 Basic K-3	1.2500	
130 ESOL	<u>(1.2500)</u>	.0000
<u>Drop Back In Academy (#9108)</u>		
22.	[Ref. 910801] <u>One student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results. We propose the following adjustment:</u>	
103 Basic 9-12	<u>(.5000)</u>	<u>(.5000)</u>
Proposed Net Adjustment		<u>(1.8578)</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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' English language proficiencies are assessed and ELL Committees are convened timely to support the students' extended ESOL placements; (2) students in a Hospital and Homebound Program placement are reported for that Program's services based on the homebound instructors' contact logs and for no more time than is authorized on the students' IEPs; (3) ESE students are reported in accordance with their *Matrix of Services* forms; (4) only students who are in attendance at least 1 day during the 11-day survey window are reported for FEFP funding; (5) teachers are properly certified, or, if teaching out of field, are timely approved by the School Board to teach out of field; (6) parents are timely and appropriately notified when their children are assigned to out-of-field teachers; (7) only students whose attendance can be validated by appropriate documentation that is maintained and available should be reported with that survey's results; (8) ESOL teachers earn their in-service training points in accordance with the teachers' in-service training timelines; (9) virtual students are reported accurately for FEFP funding; and (10) therapy service providers are appropriately licensed to provide those services.

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, FS Minimum Requirements of the Florida Education Finance Program
 Section 1011.61, FS Definitions
 Section 1011.62, FS Funds for Operation of Schools
 Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
 Rule 6A-1.04513, FAC Maintaining Auditable FTE Records
FTE General Instructions 2012-13

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, 2013

REGULATORY CITATIONS (Continued)Attendance

Section 1003.23, FS Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records

Rule 6A-1.04513, FAC Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS Education for Speakers of Other Languages

Rule 6A-6.0901, FAC Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC Requirements for Identification, Eligibility, and Programmatic
Assessments of English Language Learners

Rule 6A-6.09021, FAC Annual English Language Proficiency Assessment for English Language
Learners (ELLs)

Rule 6A-6.09022, FAC Extension of Services in English for Speakers of Other Languages
(ESOL) Program

Rule 6A-6.0903, FAC Requirements for Exiting English Language Learners from the English
for Speakers of Other Languages Program

Rule 6A-6.09031, FAC Post Reclassification of English Language Learners (ELLs)

Rule 6A-6.0904, FAC Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC Pupil Attendance Records

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2012-13

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, 2013

REGULATORY CITATIONS (Continued)Exceptional Education

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

*Matrix of Services Handbook (2012 Revised Edition)*Teacher Certification

Section 1012.42(2), FS	Teacher Teaching Out-of-Field; Notification Requirements
Section 1012.55, FS	Positions for Which Certificates Required
Rule 6A-1.0502, FAC	Non-certificated Instructional Personnel
Rule 6A-1.0503, FAC	Definition of Qualified Instructional Personnel
Rule 6A-4.001, FAC	Instructional Personnel Certification
Rule 6A-6.0907, FAC	Inservice Requirements for Personnel of Limited English Proficient Students

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, 2013

REGULATORY CITATIONS (Continued)Virtual Education

Section 1002.321, FS Digital Learning
Section 1002.37, FS The Florida Virtual School
Section 1002.45, FS Virtual Instruction Programs
Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS Charter Schools

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, 2013

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, 2013, the District operated 20 schools, 1 District cost center, and 1 virtual education cost center, serving prekindergarten through twelfth grade students, reported 5,561.53 unweighted FTE, and received approximately \$21.3 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, 2013

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. For brick and mortar school students, 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). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

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, 2013

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, FS	K-20 General Provisions
Chapter 1001, FS	K-20 Governance
Chapter 1002, FS	Student and Parental Rights and Educational Choices
Chapter 1003, FS	Public K-12 Education
Chapter 1006, FS	Support for Learning
Chapter 1007, FS	Articulation and Access
Chapter 1010, FS	Financial Matters
Chapter 1011, FS	Planning and Budgeting
Chapter 1012, FS	Personnel
Chapter 6A-1, FAC	Finance and Administration
Chapter 6A-4, FAC	Certification
Chapter 6A-6, FAC	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, 2013. 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, 2013

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. George W. Munroe Elementary School	1
2. West Gadsden High School	2 and 3
3. East Gadsden High School	4 through 8
4. Greensboro Elementary School	NA
5. Chattahoochee Elementary School	9 and 10
6. St. John Elementary School	11 and 12
7. James A. Shanks Middle School	13 through 17
8. Gadsden Virtual Instruction Program	18
9. Hope Academy	19
10. Crossroad Academy*	20 and 21
11. Gadsden Central Academy	NA
12. Drop Back In Academy	22

* Charter School



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-412-2722
FAX: 850-488-6975

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 July 15, 2013, 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, 2013. 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 2012-13* 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.

In our opinion, management's assertion that the Gadsden County District School Board complied with State requirements governing the determination and reporting of the number of students transported under the FEFPP for the fiscal year ended June 30, 2013, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in SCHEDULE G and EXHIBIT A, respectively. 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 deficiencies,¹ 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 impact of this noncompliance on the District's reported number of transported students is 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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

February 26, 2014

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, 2013

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 be 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, 2013. (See NOTE B.) The population of vehicles (149) 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 2012 and February and June 2013 surveys would be counted in the population as four vehicles. Similarly, the population of students (7,082) 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	388
IDEA (PK), Weighted	100
Teenage Parents and Infants	6
Two Miles or More	<u>6,588</u>
Total	<u>7,082</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, 2013

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)		
We sampled 191 of the 7,082 students reported as being transported by the District.		19	(12)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 317 students.	—	<u>317</u>	<u>(118)</u>
Total	<u>(2)</u>	<u>336</u>	<u>(130)</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 the Department of Education.

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, 2013

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 2012-13* 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 the number of students transported for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 37.

Findings

**Students
 Transported
 Proposed Net
Adjustments**

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 2012 surveys and the February and June 2013 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 2012 survey and once for the February 2013 survey) will be presented in our Findings as two sample students.

1. [Ref. 51] Our general tests of student transportation disclosed that 211 students (210 students in the July 2012 survey and 1 student in the February 2013 survey) were reported for an incorrect number of days in term. The students in the July 2012 survey were reported for either a 2-day term or 13-day term; however, the students were being transported for a 15-day term. The one student reported in the February 2013 survey was reported for a 72-day term; however, the student was being transported for a 90-day term. We propose the following 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, 2013

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>July 2012 Survey</u>	
<u>15 Days in Term</u>	
IDEA (K-12), Weighted	77
IDEA (PK), Weighted	34
Two Miles or More	99
 <u>13 Days in Term</u>	
IDEA (K-12), Weighted	(77)
IDEA (PK), Weighted	(34)
Two Miles or More	(98)
 <u>2 Days in Term</u>	
Two Miles or More	(1)
 <u>February 2013 Survey</u>	
<u>90 Days in Term</u>	
Two Miles or More	1
 <u>72 Days in Term</u>	
Two Miles or More	(1)
	0

2. [Ref. 52] Our general tests of student transportation disclosed exceptions involving 55 students reported in ridership categories that were not appropriate for the students' grade levels as follows:

- a. Fifty-three PK students were incorrectly reported in the Two Miles or More ridership category. One of these students was eligible for reporting in the IDEA (PK), Weighted ridership category and the remaining 52 students were not otherwise eligible for State transportation funding.
- b. Two Kindergarten students were incorrectly reported in the IDEA (PK), Weighted ridership category and should have been reported in the IDEA (K-12), Weighted ridership category.

We propose the following 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, 2013

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
a. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	1	
Two Miles or More	(32)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(21)	(52)
b. <u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	(1)	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	1	
IDEA (PK), Weighted	(1)	0
3. [Ref. 53] <u>The reported number of buses in operation during the July 2012, October 2012, February 2013, and June 2013 surveys was incorrectly reported as follows:</u>		
a. <u>Ten bus drivers' reports were missing and could not be located; consequently, the reported number of buses in operation was overstated by ten buses and the associated ridership of 164 students could not be verified.</u>		
b. <u>One bus reported in the October 2012 and February 2013 surveys transported only courtesy riders and should not have been included in the number of buses in operation.</u>		
c. <u>One bus number included in the February 2013 survey was incorrectly reported due to a data entry error that overstated the number of buses in operation by one. The associated students reported on the bus were located on other bus drivers' reports.</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, 2013

**Students
 Transported
 Proposed Net
 Adjustments**

Findings

- d. Eleven buses in the June 2013 survey involving 77 students were not reported for State transportation funding but were eligible to be reported in and should have been reported in the Two Miles or More ridership category; consequently, the number of buses in operation and reported ridership totals were overstated.

We propose the following adjustments:

a. **July 2012 Survey**

Number of Buses in Operation (10)

15 Days in Term

IDEA (K-12), Weighted (52)

IDEA (PK), Weighted (34)

Two Miles or More (78) (164)

b. **October 2012 Survey**

Number of Buses in Operation (1)

February 2013 Survey

Number of Buses in Operation (1)

c. **February 2013 Survey**

Number of Buses in Operation (1)

d. **June 2013 Survey**

Number of Buses in Operation 11
(2)

12 Days in Term

Two Miles or More 77

77

4. [Ref. 54] Our general tests disclosed that 21 students (16 students in the July 2012 survey and 5 students in the October 2012 survey) were not reported for State transportation funding but were eligible to be reported in and should have been reported in the IDEA (K-12), Weighted ridership category. We propose the following 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, 2013

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<u>July 2012 Survey</u> <u>15 Days in Term</u> IDEA (K-12), Weighted	11
<u>12 Days in Term</u> IDEA (K-12), Weighted	5
<u>October 2012 Survey</u> <u>90 Days in Term</u> IDEA (K-12), Weighted	5
5. <u>[Ref. 55] Five students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:</u>	21
<u>October 2012 Survey</u> <u>90 Days in Term</u> Two Miles or More	(2)
<u>February 2013 Survey</u> <u>90 Days in Term</u> Two Miles or More	(3)
6. <u>[Ref. 56] Seven students in our sample reported in the Two Miles or More ridership category actually lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:</u>	(5)
<u>July 2012 Survey</u> <u>15 Days in Term</u> Two Miles or More	(2)
<u>October 2012 Survey</u> <u>90 Days in Term</u> Two Miles or More	(3)

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, 2013

<u>Findings</u>	Students Transported Proposed Net Adjustments	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
Two Miles or More	(2)	(7)
7. [Ref. 57] <u>Seven students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for the students either did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification or did not indicate the specific need for weighted classification as it related to the students' disabilities or were not valid for the reporting survey. We noted six students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category. We propose the following adjustments:</u>		
<u>July 2012 Survey</u>		
<u>15 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	1	
Two Miles or More	2	
<u>October 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
Two Miles or More	3	
<u>February 2013 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	1	<u>0</u>
Proposed Net Adjustment		<u>(130)</u>

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, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days in term and the number of buses in operation are accurately reported; (2) transported students are reported in the correct ridership category and have documentation to support that reporting; (3) bus driver reports are properly completed and maintained to support all reported ridership; (4) only those students who are indicated as riding on the bus drivers' reports of their assigned buses are reported for State transportation funding; (5) the distance from home to school for students reported in the Two Miles or More is verified prior to those students being reported; and (6) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria and as noted on the students' IEPs.

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., FS Transportation of Public K-12 Students

Section 1011.68, FS Funds for Student Transportation

Chapter 6A-3, FAC Transportation

Student Transportation General Instructions 2012-13

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, 2013

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 be 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, 2013, the District received approximately \$1.6 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 2012	22	210
October 2012	63	3,434
February 2013	64	3,438
June 2013	<u>0</u>	<u>0</u>
Total	<u>149</u>	<u>7,082</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., FS Transportation of Public K-12 Students
 Section 1011.68, FS Funds for Student Transportation
 Chapter 6A-3, FAC Transportation

Gadsden County District School Board
Florida Education Finance Program (FEFP)
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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, 2013. 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



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>

February 26, 2014

David W. Martin, CPA
Auditor General
Room 476A; Claude Pepper Bldg.
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: J. David Hughes

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, 2013.

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

FINDINGS AND AUDIT ADJUSTMENTS

Findings

George W. Munroe Elementary School (#0041)

1. [Ref. 4101] ELL Committees were not convened to consider three ELL students' extended ESOL placements for a fourth year.

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

West Gadsden High School (#0051)

2. [Ref. 5101] One ESE student was incorrectly reported for both Hospital and Homebound instruction (1.93 hours or .0387 FTE) and on-campus instruction (23.07 hours or .4613 FTE). However, the student was provided 3 hours (or .0600 FTE) of Hospital and Homebound instruction (as authorized by the student's IEP) during the reporting survey and was not provided any on-campus instruction.

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP.

AUDREY D. LEWIS
DISTRICT NO. 1
HAVANA, FL 32333

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

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

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

ROGER P. MILTON
DISTRICT NO. 5
QUINCY, FL 32353

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin
Page Two
February 26, 2014

3. [Ref. 5102] *One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Action

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

East Gadsden High School (#0071)

4. [Ref. 7101] *An ELL Committee was not convened to consider one ELL student's extended ESOL placement for a fifth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fifth year.

5. [Ref. 7102] *One ESE student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results.*

District Corrective Action

The District ESE Director and the school's ESE Resource Teacher will be held responsible for ensuring teacher attendance and data entered by the School's Data Entry Staff is accurate. This system of checks and balances will help eliminate errors for FTE reporting.

6. [Ref. 7103] *One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Actions

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

7. [Ref. 7104] *The number of homebound instructional minutes reported (18.33 hours of instruction or .3667 FTE) for one ESE student in both the October 2012 survey (reported in Program No. 255 [ESE Support Level 5]) and February 2013 survey (reported in Program No. 113 [Grades 9-12 with ESE Services]) was incorrectly reported. The actual number of minutes supported by the homebound instructor's contact log and as authorized by the student's IEP was only 3 hours of instruction (or .0600 FTE per reporting survey). We also noted the student was not reported in accordance with the student's Matrix of Services form for the October 2012 reporting survey.*

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP. Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin
Page Three
February 26, 2014

8. [Ref. 7171] *One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Family and Consumer Science but taught courses that required certification in ESE. We also noted that the parents of the student were not notified of the teacher's out-of-field status.*

District Corrective Actions

The district's Director of Human Resources will examine all requests for employment and converse with the hiring principal policies and procedures for employing teachers not certified for areas of assignment. A request for approval of teachers assigned to areas considers as "out-of-field" will be presented at each regular School Board meeting. Parents will be notified via district approved measures of any teacher(s) their child/children may have, who are approved for teaching out-of-field.

Chattahoochee Elementary School (#0151)

9. [Ref. 15101] *An ELL Committee had not been convened to consider one ELL student's extended ESOL placement for a fifth year. We also noted that the student's file did not contain documentation that the student had been assessed for English language proficiency prior to a fifth year of ESOL placement.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fifth year. The District ELL Coordinator will maintain a file of all students qualified to receive ELL service. Each school will receive appropriate notification of assessments and years of extended ESOL placement.

10. [Ref. 15102] *The source attendance records for two Basic students was inadequate to support that the students were in attendance during the reporting survey. Various attendance records were provided; however, the records were either for the incorrect school year or were for periods of time that did not encompass the reporting survey period.*

District Corrective Action

The district Management Information System staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance.

St. John Elementary School (#0191)

11. [Ref. 19101] *An ELL Committee was not convened to consider one student's extended ESOL placement for a sixth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a sixth year.

12. [Ref. 19102] *One ESE student was incorrectly reported (25 hours or .5000 FTE) for only on-campus instruction in Program No. 255 (ESE Support Level 5) based on the student's Hospital and Homebound placement. However, the student actually was only provided Hospital and Homebound instruction during the reporting survey for 4 hours (or .0800 FTE) as supported by the homebound instructor's contact log and as authorized by the student's IEP.*

EXHIBIT A (CONTINUED) MANAGEMENT'S RESPONSE

David W. Martin
Page Four
February 26, 2014

District Corrective Action

Gadsden's Homebound Instructor will maintain a homebound service log to include, but not limited to, the instructional and contact time per student. This log will be used as a cross reference for the Program Specialist, who develops the Individual Education Plan (IEP). This system will eliminate the reporting of hours exceeding those indicated in the student's IEP.

James A. Shanks Middle School (#0211)

13. [Ref. 21171] *One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math and Physical Education but taught a course that required certification in Social Science. We also noted that 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

The district's Director of Human Resources will examine all requests for employment and converse with the hiring school principal policies and procedures for employing teachers not certified for areas of assignment. A request for approval of teachers assigned to areas considers as "out-of-field" will be presented at each regular School Board meeting. Parents will be notified via district approved measures of any teacher(s) their child/children may have, who are approved for teaching out-of-field.

The district's ESOL Coordinator will continue to provide ESOL Endorsement Training teachers. School leaders will be notified of each training to provide necessary teachers at the site the opportunity to secure ESOL endorsement.

14. [Ref. 21101] *ELL Committees were not convened to consider two students' extended ESOL placements for a fifth year.*

District Corrective Action

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All school leaders will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

15. [Ref. 21102] *One ESE student was not reported in accordance with the student's Matrix of Services form.*

District Corrective Action

Careful monitoring procedures from the Director of Exceptional Student Education (ESE) and district ESE program Specialist will ensure all students are reported in accordance with their Matrix of Services forms.

16. [Ref. 21172/73] *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

The district's ESOL Coordinator will continue to provide ESOL Endorsement Training teachers. School leaders will be notified of each training to provide necessary teachers at the site the opportunity to secure ESOL endorsement.

17. [Ref. 21174] *One speech and language therapist did not hold a valid license at the time of the October 2012 reporting survey. We also noted the therapist held a teaching certificate in Speech and Language Impairment; however, the certificate expired June 30, 2010, prior to the reporting surveys.*

EXHIBIT A (CONTINUED) MANAGEMENT'S RESPONSE

David W. Martin
Page Five
February 26, 2014

District Corrective Action

The district's Director of Human Resources will provide on-going information to School Leaders notification of site employee without valid licenses for areas of responsibility assigned at the school site. All teachers will be encouraged to check personnel files regularly to comply with statutory requirements for continuation of licenses.

Gadsden Virtual Instruction Program (#7001)

18. [Ref. 700101] *The FTE for three Basic virtual students was incorrectly reported. The three students (one student in Program No. 101 [Basic K-3] and two students in Program No. 102 [Basic 4-8]) were reported for only a total of .2178 FTE; however, based on the students' successful completion of 17 of the 18 virtual courses attempted, the students were eligible to be reported for and should have been reported for a total of 2.8334 FTE. We did note that one of the students did not successfully complete a course; consequently, the student was not eligible to receive funding for this course.*

District Corrective Actions

The district's Virtual Instruction Program Coordinator and the Management Information System (MIS) staff will collaborate to ensure virtual instruction meets the requirements for FTE reporting.

Hope Academy (#9102)

19. [Ref. 910201] *We noted exceptions involving two students: (a) one Basic student was not in attendance during the 11-day window of the reporting survey and should not have been included with the survey's results, and (b) one ESE student's source attendance record was missing and could not be located.*

District Corrective Action

The district Management Information System (MIS) staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance. The ESE Director will work closely with school leaders to ensure ESE students have accurate attendance records.

Crossroad Academy (#9104)

20. [Ref. 910401] *ELL Committees were not convened to consider two students' extended ESOL placements for a fourth year.*

District Corrective Actions

Gadsden's ESOL Coordinator will develop a district assessment calendar for ELL students. This calendar will be disseminated throughout the district. All charter schools will be notified in a timely manner the necessary date(s) to convene ELL Committees to support the placement of ELL students. This system will provide schools the opportunity to be in compliance of extended ELL placement for a fourth year.

21. [Ref. 910471] *One teacher 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.*

District Corrective Actions

The Gadsden School District is a sponsor to Crossroad Academy. The agreement signed by both the Gadsden School Board and the Crossroad Academy Charter provides provisions for Crossroad Academy to hire its own teachers and ensure all teachers comply with the State Board of Education requirements for certification. The district will expect the charter school to have its Board of Directors, acting as the governance, to approve teachers working out-of field- and notify the Gadsden School Board of such approval.

EXHIBIT A (CONTINUED) MANAGEMENT'S RESPONSE

David W. Martin
Page Six
February 26, 2014

Drop Back In Academy (#9108)

22. [Ref. 910801] One student was not in attendance during the 11-day window of the reporting survey and should not have been included with that survey's results.

District Corrective Actions

This is a contractual program with the Gadsden School District. The district Management Information System (MIS) staff will continue to provide professional development to teachers, data entry staff, counselors and administrators on accurate attendance reporting. The intent is to eliminate errors for reporting FTE attendance.

Student Transportation

1. [Ref. 51] Our general tests of student transportation disclosed that 211 students (210 students in the July 2012 survey and 1 student in the February 2013 survey) were reported for an incorrect number of days in term. The students in the July 2012 survey were reported for either a 2-day term or 13-day term; however, the students were being transported for a 15-day term. The one student reported in the February 2013 survey was reported for a 72-day term; however, the student was being transported for a 90-day term.

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure attendance is reported accurately. On-going professional development will be provided for staff members in the department.

2. [Ref. 52] Our general tests of student transportation disclosed exceptions involving 55 students reported in ridership categories that were not appropriate for the students' grade levels as follows:

a. Fifty-three PK students were incorrectly reported in the Two Miles or More ridership category. One of these students was eligible for reporting in the IDEA (PK), Weighted ridership category and the remaining 52 students were not otherwise eligible for State transportation funding.

b. Two Kindergarten students were incorrectly reported in the IDEA (PK), Weighted ridership category and should have been reported in the IDEA (K-12), Weighted ridership category.

District Corrective Actions.

The Director of Transportation, Director of Exceptional Education (ESE) and Director of Management Information System(MIS) will collaborate to ensure all data report for FTE is in compliance with reporting guidelines.

3. [Ref. 53] The reported number of buses in operation during the July 2012, October 2012, February 2013, and June 2013 surveys was incorrectly reported as follows:

a. Ten bus drivers' reports were missing and could not be located; consequently, the reported number of buses in operation was overstated by ten buses and the associated ridership of 164 students could not be verified.

b. One bus reported in the October 2012 and February 2013 surveys transported only courtesy riders and should not have been included in the number of buses in operation.

c. One bus number included in the February 2013 survey was incorrectly reported due to a data entry error that overstated the number of buses in operation by one. The associated students reported on the bus were located on other bus drivers' reports.

d. Eleven buses in the June 2013 survey involving 77 students were not reported for State transportation funding but were eligible to be reported in and should have been reported in the Two Miles or More ridership category; consequently, the number of buses in operation and reported ridership totals were overstated.

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

David W. Martin
Page Seven
February 26, 2014

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

4. *[Ref. 54] Our general tests disclosed that 21 students (16 students in the July 2012 survey and 5 students in the October 2012 survey) were not reported for State transportation funding but were eligible to be reported in and should have been reported in the IDEA (K-12), Weighted ridership category.*

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with the District's Exceptional Student Education (ESE) staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the departments.

5. *[Ref. 55] Five students in our sample were not listed on the bus drivers' reports as having been transported during the reporting survey; consequently, the students should not have been reported for State transportation funding.*

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

6. *[Ref. 56] Seven students in our sample reported in the Two Miles or More ridership category actually lived less than two miles from school and were not otherwise eligible to be reported for State transportation funding.*

District Corrective Actions

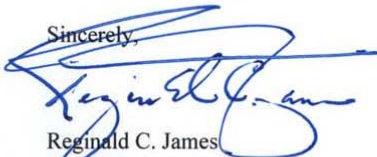
The Director of Transportation and the staff will work collaboratively with Management Information System Staff to ensure FTE is reported accurately. On-going professional development will be provided for staff members in the department.

7. *[Ref. 57] Seven students in our sample were incorrectly reported in the IDEA (K-12), Weighted ridership category. The IEPs for the students either did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification or did not indicate the specific need for weighted classification as it related to the students' disabilities or were not valid for the reporting survey. We noted six students were eligible for reporting in the Two Miles or More ridership category and one student was eligible for reporting in the IDEA (K-12), Unweighted ridership category.*

District Corrective Actions

The Director of Transportation and the staff will work collaboratively with the District's Exceptional Student Education (ESE) staff to ensure FTE reporting is reported accurately. On-going professional development will be provided for staff members in the departments.

Sincerely,



Reginald C. James
Superintendent of Schools