

**LAFAYETTE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2014



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

Lafayette County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

| <u>Member</u>                       | <u>District<br/>No.</u> |
|-------------------------------------|-------------------------|
| Darren Driver, Chair to 11-18-13    | 1                       |
| Jeff Walker                         | 2                       |
| Timothy L. Pearson, Vice Chair      | 3                       |
| Amanda Hickman, Chair from 11-19-13 | 4                       |
| Reba Trawick                        | 5                       |
| Robert Edwards, Superintendent      |                         |

The team leader was Clayton G. Dyer 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**LAFAYETTE COUNTY DISTRICT SCHOOL BOARD  
LIST OF ABBREVIATIONS**

|      |   |
|------|---|
| ELL  | English Language Learner                    |
| ESE  | Exceptional Student Education               |
| ESOL | English for Speakers of Other Languages     |
| FAC  | Florida Administrative Code                 |
| FEFP | Florida Education Finance Program           |
| FS   | Florida Statutes                            |
| FTE  | Full-Time Equivalent                        |
| IDEA | Individuals with Disabilities Education Act |
| OJT  | On-the-Job Training                         |
| PK   | Prekindergarten                             |

**LAFAYETTE COUNTY DISTRICT SCHOOL BOARD**  
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# SUMMARY

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## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12 (OJT), the Lafayette 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 and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014:

- Three of the 15 students in our ESOL test and 4 of the 24 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The District did not report any charter schools; therefore, none of the students included in our tests attended charter schools.

Noncompliance related to reported FTE resulted in four findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 1.0658 (negative 1.0658 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 1.1571 (negative 1.1571 is all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in three findings and a proposed net adjustment of a negative 5 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Lafayette County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative \$4,342 (negative 1.1571 times \$3,752.30), of which all is applicable to District schools other than charter schools.

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 the FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

## SCHOOL DISTRICT OF LAFAYETTE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Lafayette 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 Lafayette 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, 2014, State funding through the FEFP was provided to the District for two District schools other than charter schools and one virtual education cost center serving prekindergarten through twelfth-grade students. The District reported 1,193.36 unweighted FTE as recalibrated for those students and received approximately \$5.4 million in State funding through the FEFP.

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|--|
| FLORIDA EDUCATION FINANCE PROGRAM (FEFP) |
|--|

### **Full-Time Equivalent (FTE) Students**

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 the 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.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$184,211 for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the Lafayette 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, 2014. 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 2013-14* 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: 3 of the 15 students in our ESOL test<sup>1</sup> and 4 of the 24 students in our Career Education 9-12 (OJT) test<sup>2</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The District did not report any charter schools; therefore, none of the students included in our tests attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our

<sup>1</sup> For ESOL, see SCHEDULE D, Findings 1 and 4.

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

examination and could not be subsequently located for students in ESOL and Career Education 9-12 (OJT), the Lafayette 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, 2014.

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.<sup>3</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12 (OJT). 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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 25, 2015

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<sup>3</sup> 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

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### Reported FTE

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. The 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 the FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 1,193.36 unweighted FTE as recalibrated for those students at two District schools other than charter schools and one virtual education cost center to the Department of Education for the fiscal year ended June 30, 2014.

### Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (3) consisted of the total number of brick and mortar schools in the District that offered courses as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,362) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT. Our populations and tests of schools and students are summarized as follows:

| Programs                   | Number of Schools |      | Number of Students<br>at Schools Tested |      | Students<br>with<br>Exceptions | Recalibrated<br>Unweighted FTE |         | Proposed<br>Adjustments |
|----------------------------|-------------------|------|---|------|--------------------------------|--------------------------------|---------|-------------------------|
|                            | Population        | Test | Population                              | Test |                                | Population                     | Test    |                         |
| Basic                      | 3                 | 3    | 1,026                                   | 27   | 0                              | 870.9300                       | 22.3420 | 1.3014                  |
| Basic with ESE Services    | 3                 | 3    | 235                                     | 15   | 0                              | 213.0400                       | 11.1421 | .0000                   |
| ESOL                       | 2                 | 2    | 50                                      | 15   | 3                              | 40.7100                        | 11.8877 | (1.3014)                |
| ESE Support Levels 4 and 5 | 2                 | 2    | 2                                       | 2    | 0                              | 2.0000                         | 2.0000  | .0000                   |
| Career Education 9-12      | 1                 | 1    | 49                                      | 24   | 4                              | 66.6800                        | 9.5728  | (1.0658)                |
| All Programs               | 3                 | 3    | 1,362                                   | 83   | 7                              | 1,193.3600                     | 56.9446 | (1.0658)                |

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (60 of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 25 teachers and found no

exceptions. The District did not report any charter schools; therefore, none of the 25 teachers included in our test taught at charter schools.

**Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE and the computation of their financial impact is the responsibility of the Department of Education.

## SCHEDULE B

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### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENTS

| <u>No. Program</u> <sup>1</sup> | <u>Proposed Net Adjustment</u> <sup>2</sup> | <u>Cost Factor</u> | <u>Weighted FTE</u> <sup>3</sup> |
|---------------------------------|---|--------------------|----------------------------------|
| 101 Basic K-3                   | .8730                                       | 1.125              | .9821                            |
| 102 Basic 4-8                   | .4284                                       | 1.000              | .4284                            |
| 130 ESOL                        | (1.3014)                                    | 1.145              | (1.4901)                         |
| 300 Career Education 9-12       | <u>(1.0658)</u>                             | 1.011              | <u>(1.0775)</u>                  |
| Total                           | <u>(1.0658)</u>                             |                    | <u>(1.1571)*</u>                 |

***\* The District did not report any charter schools and there were no proposed adjustments for charter schools. Thus, there was no effect on the District's weighted FTE.***

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

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

| <u>No.</u> <u>Program</u> | <u>Proposed Adjustments</u> <sup>1</sup> |              | <u>Total</u>    |
|---------------------------|--|--------------|-----------------|
|                           | <u>#0021</u>                             | <u>#0022</u> |                 |
| 101 Basic K-3             | .....                                    | .8730        | .8730           |
| 102 Basic 4-8             | .4284                                    | .....        | .4284           |
| 130 ESOL                  | (.4284)                                  | (.8730)      | (1.3014)        |
| 300 Career Education 9-12 | <u>(1.0658)</u>                          | .....        | <u>(1.0658)</u> |
| Total                     | <u>(1.0658)</u>                          | <u>.0000</u> | <u>(1.0658)</u> |

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

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENTS

### 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 2013-14* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL and Career Education 9-12 (OJT), the Lafayette County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 9.

### Findings

### **Proposed Net Adjustments (Unweighted FTE)**

*Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### Lafayette High School (#0021)

1. [Ref. 2101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date.

We propose the following adjustment:

|               |                |       |
|---------------|----------------|-------|
| 102 Basic 4-8 | .4284          |       |
| 130 ESOL      | <u>(.4284)</u> | .0000 |

2. [Ref. 2102] The timecards for three Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

|                           |                |         |
|---------------------------|----------------|---------|
| 300 Career Education 9-12 | <u>(.7854)</u> | (.7854) |
|---------------------------|----------------|---------|

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lafayette High School (#0021)** (Continued)

3. [Ref. 2103] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard. We propose the following adjustment:

|                           |         |                 |
|---------------------------|---------|-----------------|
| 300 Career Education 9-12 | (.2804) | (.2804)         |
|                           |         | <u>(1.0658)</u> |

**Lafayette Elementary School (#0022)**

4. [Ref. 2201] ELL Committees did not convene within 30 school days prior to two ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

|               |                |              |
|---------------|----------------|--------------|
| 101 Basic K-3 | .8730          |              |
| 130 ESOL      | <u>(.8730)</u> | .0000        |
|               |                | <u>.0000</u> |

**Proposed Net Adjustment** (1.0658)

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENTS

### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates or by October 1 if the students' ESOL anniversary dates fall within the first 2 weeks of school, and ELL Committees are timely convened subsequent to these assessments and within 30 school days prior to each student's ESOL anniversary date; and (2) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files.

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 the determination and reporting of the number of FTE students under the FEFP.

### REGULATORY CITATIONS

#### **Reporting**

- Section 1007.271(21), FS ..... Dual Enrollment Programs
- 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 2013-14*

#### **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 2013-14*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

**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 2013-14*

**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 Individualized 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, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student 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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

*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

**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

## **NOTES TO SCHEDULES**

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| <p style="text-align: center;">NOTE A – SUMMARY<br/>FULL-TIME EQUIVALENT (FTE) STUDENTS</p> |
|---|

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

### **1. School District of Lafayette County**

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

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for two District schools other than charter schools and one virtual education cost center serving prekindergarten through twelfth-grade students. The District reported 1,193.36 unweighted FTE as recalibrated for those students and received approximately \$5.4 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### **2. Florida Education Finance Program (FEFP)**

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

### **3. Full-Time Equivalent (FTE) Students**

The funding provided by the 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 4 through 12, 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. Recalibration of FTE to 1.0**

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

#### **5. 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.

#### **6. FTE Reporting Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

#### **7. Educational Programs**

The 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.

## 8. 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                                  |

|  |
|--|
| <p style="text-align: center;"><b>NOTE B – TESTING<br/>FULL-TIME EQUIVALENT (FTE) STUDENTS</b></p> |
|--|

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

| <u>School</u>                  | <u>Findings</u> |
|--------------------------------|-----------------|
| 1. Lafayette High School       | 1 through 3     |
| 2. Lafayette Elementary School | 4               |
| 3. Lafayette Virtual Franchise | NA              |



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
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 ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated May 4, 2015, that the Lafayette County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* 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 Lafayette County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, 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.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>2</sup> is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's determination and reporting of students transported 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.

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,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 25, 2015

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<sup>1</sup> 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.

<sup>2</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS 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 2 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 tested the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (22) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (974) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership category:

| <u>Ridership Category</u>        | <u>Number of<br/>Students<br/>Transported</u> |
|----------------------------------|---|
| All Other FEFP Eligible Students | <u>974</u>                                    |
| Total                            | <u>974</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 in our error rate determination.

Our examination results are summarized below:

| <u>Description</u>   | <u>Students</u>        |                                |
|--|------------------------|--------------------------------|
|  | <u>With Exceptions</u> | <u>Proposed Net Adjustment</u> |
| Our tests included 140 of the 974 students reported as being transported by the District.  | 4                      | (4)                            |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 1 student. | <u>1</u>               | <u>(1)</u>                     |
| Total  | <u>5</u>               | <u>(5)</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.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### 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 2013-14* issued by the Department of Education. The Lafayette County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 21.

### 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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests of reported ridership disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not classified as a student with a disability under the IDEA and was not enrolled in the Teenage Parent Program; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

#### **February 2014 Survey**

##### 88 Days in Term

All Other FEFP Eligible Students

(1)

(1)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2013 Survey**

88 Days in Term

All Other FEFP Eligible Students (3)

**February 2014 Survey**

88 Days in Term

All Other FEFP Eligible Students (1) (4)

3. [Ref. 53] The number of days in term for 974 students was incorrectly reported. The students were reported for 90 days in term but should have been reported for 88 days in term in accordance with the District’s calendar. We propose the following adjustments:

**October 2013 Survey**

90 Days in Term

All Other FEFP Eligible Students (499)

88 Days in Term

All Other FEFP Eligible Students 499

**February 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (475)

88 Days in Term

All Other FEFP Eligible Students 475 0

**Proposed Net Adjustment** (5)

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or are children of students in the Teenage Parent Program are reported for State transportation funding; and (2) students are reported in the correct ridership categories for the correct number of days in term and appropriate documentation is on file to support that reporting.

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 the determination and reporting of students transported under the FEFP.

### REGULATORY CITATIONS

- Section 1002.33, FS ..... Charter Schools
  - 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 2013-14*

## NOTES TO SCHEDULES

### NOTE A - SUMMARY STUDENT TRANSPORTATION

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 2 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 Lafayette County

For the fiscal year ended June 30, 2014, the District received \$184,211 for student transportation as part of the State funding through the FEFP. The District's reporting of students transported by survey period was as follows:

| <u>Survey Period</u> | <u>Number of Vehicles</u> | <u>Number of Students</u> |
|----------------------|---------------------------|---------------------------|
| July 2013            | 0                         | 0                         |
| October 2013         | 11                        | 499                       |
| February 2014        | 11                        | 475                       |
| June 2014            | <u>0</u>                  | <u>0</u>                  |
| Total                | <u>22</u>                 | <u>974</u>                |

#### 3. Statutes and Rules

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

Section 1002.33, FS ..... Charter Schools  
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

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of 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, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

# MANAGEMENT'S RESPONSE<sup>1</sup>

---



ROBERT EDWARDS  
SUPERINTENDENT

## Lafayette County School Board

363 N.E. Crawford Street • Mayo, Florida 32066-5612  
Telephone: (386) 294-1351  
FAX: (386) 294-3072

August 13, 2015

Ms. Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

RE: Lafayette County District School Board Preliminary and Tentative Report Response

Dear Ms. Norman:

Please accept this letter as my written statement of explanation in response to the Auditor General's preliminary and tentative report of Lafayette County District School board.

**Findings re: Full-Time Equivalent FTE students:**

**Lafayette High School (#0021)**

1. [Ref. 2101] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fifth-year ESOL anniversary date.

**Response:** A spreadsheet has been developed to help the ELL Liaison better maintain student records and make sure all ELL students are assessed within 30 days prior to the student's fifth-year ESOL anniversary date.

2. [Ref. 2102] The timecards for three Career Education 9-12 (OJT) students were not available at the time of our examination and could not be subsequently located.

**Response:** Responsibility and maintenance of the Career Education 9-12 (OJT) student records has been moved to the Dean of students. New forms have been developed to help better maintain the records, forms developed are: COOP Check-Off Sheet, Training Agreement, Student Information Sheet, On The Job Training objective Agreement, Parent Information/Agreement form, Student Information/Agreement and COOP Time Sheets. New Forms are attached.

3. [Ref. 2103] One Career Education 9-12 (OJT) student was reported for more work hours than was supported by the student's timecard.

**Response:** Responsibility and maintenance of the Career Education 9-12 (OJT) student records has been moved to the Dean of students. New forms have been developed to help better maintain the records, forms developed:

DARREN DRIVER  
DISTRICT ONE

JEFF WALKER  
DISTRICT TWO

MARION C. McCRAY  
DISTRICT THREE

AMANDA HICKMAN  
DISTRICT FOUR

TAYLOR McGREW  
DISTRICT FIVE

- An Equal Opportunity Employer -

---

<sup>1</sup> Management's response to Findings 2 and 3 refer to attachments that are not included in this report but may be obtained from the District.

COOP Check-Off Sheet, Training Agreement, Student Information Sheet, On The Job Training objective Agreement, Parent Information/Agreement form, Student Information/Agreement and COOP Time Sheets. New Forms are attached.

**Lafayette Elementary School (#0022)**

4. [Ref. 2201] ELL Committees did not convene within 30 school days prior to two ELL students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that one of the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date.

**Response:** A spreadsheet has been developed to help the ELL Liaison better maintain student records and make sure all ESS students are assessed within 30 days prior to the student's fifth-year ESOL anniversary date.

**Findings re: Student Transportation**

1. [Ref. 51] Our general tests of reported ridership disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not classified as a student with a disability under the IDEA and was not enrolled in the Teenage Parent Program; consequently, the student was not eligible to be reported for State transportation funding.

**Response:** NEFEC has created a new report to help us identify these students so this does not happen again. The Skyward Data Specialist and MSID administrator will review the report at the end of every 9 weeks to ensure proper reporting of students.

2. [Ref. 52] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding.

**Response:** NEFEC has created a new report to help us identify these students so this does not happen again. The Skyward Data Specialist and MSID administrator will review the report at the end of every 9 weeks to ensure proper reporting of students.

3. [Ref. 53] The number of days in term for 974 students was incorrectly reported. The students were reported for 90 days in term but should have been reported for 88 days in term in accordance with the District's calendar.

Page 3

**Response:** Lafayette County School Board staff is taking the steps necessary to ensure correct reporting of the number of days in each term. Lafayette county students attend the correct number of minutes required by law in a school year. The MSID director and the Skyward Data Specialist will review the minutes and verify the information reported to Department of Education.

Please feel free to contact me if you have questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert Edwards".

Robert Edwards  
Superintendent

RE/gh

enclosures