

**SUWANNEE COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Jerry A. Scarborough served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Jerry Taylor, Chair to 11-17-14	1
Catherine Cason	2
Julie B. Ulmer, Vice Chair from 11-18-14	3
Ed daSilva, Vice Chair to 11-17-14, Chair from 11-18-14	4
J.M. Holtzclaw to 11-17-14	5
Ronald White from 11-18-14	5

The team leader was Jennifer Taylor, 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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SUWANNEE COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported FTE	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	8
Findings.....	8
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	12
NOTES TO SCHEDULES.....	15
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	18
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	20
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	22
Findings.....	22
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	26
NOTES TO SCHEDULES.....	27
MANAGEMENT’S RESPONSE	28

SUMMARY

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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Suwannee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically, we noted exceptions involving reporting errors or reports that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 4 of the 25 students in our ESOL test and 7 of the 30 students in our Career Education 9-12 test. The District did not report any charter schools; therefore, none of the students included in our tests attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in ten findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative .8941 but has a potential impact on the District's weighted FTE of negative 1.1763. Noncompliance related to student transportation resulted in seven findings and a proposed net adjustment of negative 58 students.

The weighted adjustments to the FTE student enrollment 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 student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$4,743 (negative 1.1763 times \$4,031.77).

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Suwannee County, Florida. Those services are provided primarily to prekindergarten through 12th-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 Suwannee 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. The District had nine District schools other than charter schools, one District cost center, and three virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$23.7 million was provided through the FEFP to the District for the District-reported 5,967.77 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-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 costs 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 student enrollment reported for the student by all school districts, including the Florida Virtual School 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 Exceptional Student Education 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 \$1.3 million for student transportation as part of the State funding through the FEFP.



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

INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Suwannee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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 disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our English for Speakers of Other Languages (ESOL) and Career Education 9-12 tests 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.

In our opinion, except for the material noncompliance with State requirements mentioned above 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, the Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

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 weaknesses¹ 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 that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. 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. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment 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.

¹ 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 SBE, 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 26, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (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, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., 4., and 5.) For the fiscal year ended June 30, 2015, the Suwannee County District School Board (District) reported to the Department of Education 5,967.77 unweighted FTE as recalibrated at nine District schools, one District cost center, and three virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of 13 schools consisted of the 11 brick and mortar schools in the District that offered courses, as well as the 2 designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,636) 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 on-the-job training.

We noted the following material noncompliance: 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 for 4 of the 25 students in our ESOL test² and 7 of the 30 students in our Career Education 9-12 test.³

Our populations and tests of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students with Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	12	6	2,105	45	0	4,620.5400	25.5494	1.9484
Basic with ESE Services	12	5	392	27	0	932.7800	16.2884	.0000
ESOL	7	2	94	25	4	191.1800	18.3446	(1.9484)
ESE Support Levels 4 and 5	2	1	2	2	0	3.0000	1.5000	.0000
Career Education 9-12	3	2	<u>43</u>	<u>30</u>	<u>7</u>	<u>220.2700</u>	<u>8.5595</u>	<u>(.8941)</u>
All Programs	13	6	<u>2,636</u>	<u>129</u>	<u>11</u>	<u>5,967.7700</u>	<u>70.2419</u>	<u>(.8941)</u>

² For ESOL, the material noncompliance is composed of Findings 6 and 7 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is composed of Findings 2, 3, and 4 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (135) 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 English Language Learner (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 57 and found exceptions for 3 teachers.

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

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
103 Basic 9-12	1.9484	1.004	1.9562
130 English for Speakers of Other Languages	(1.9484)	1.147	(2.2348)
300 Career Education 9-12	<u>(.8941)</u>	1.004	<u>(.8977)</u>
Total	<u>(.8941)</u>		<u>(1.1763)</u>

Notes: (1) See NOTE A7.

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

(3) 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 A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>#0012</u>	<u>#0043</u>	<u>Total</u>
103 Basic 9-12	1.9484	1.9484
130 English for Speakers of Other Languages	(1.9484)	(1.9484)
300 Career Education 9-12	<u>(.8941)</u>	<u>.....</u>	<u>(.8941)</u>
Total	<u>(.8941)</u>	<u>.0000</u>	<u>(.8941)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* 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 English for Speakers of Other Languages (ESOL) and Career Education 9-12, the Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 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.

Suwannee Primary School (#0011)

1. [Ref. 1101] The course schedules for prekindergarten (PK) Exceptional Student Education (ESE) students were incorrectly reported. The bell schedule provided by the school supported 1,525 instructional minutes weekly that met the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules reported were not in agreement with the school's bell schedule. We noted differences from a low of 175 CMW to a high of 325 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual school's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was *(Finding Continues on Next Page)*

Findings

Suwannee Primary School (#0011) (Continued)

recalibrated to 1.0, we are presenting this disclosure Finding with no proposed adjustments.

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Riveroak Technical College (Suwannee-Hamilton Technical Center) (#0012)

2. [Ref. 1201] The timecards for three Career Education 9-12 students who participated in on-the-job training 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>(.4143)</u>	(.4143)
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3. [Ref. 1202] More work hours were reported for three Career Education 9-12 students who participated in on-the-job training than were supported by the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.1722)</u>	(.1722)
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4. [Ref. 1203] One Career Education 9-12 student who participated in on-the-job training was not employed during the February 2015 reporting survey period and there was no documentation of any job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.3076)</u>	(.3076)
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(.8941)

Suwannee High School (#0043)

5. [Ref. 4301] The course schedules for a number of ESE students were incorrectly reported. The bell schedule provided by the school supported 1,750 instructional minutes weekly that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the school's bell schedule. We noted differences from a low of 15 CMW to a high of 750 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the number of instructional minutes established in the individual school's bell schedule. Since most of the students were reported at only one school for the entire school year and the reported FTE was recalibrated to 1.0, we are presenting this disclosure Finding with no proposed adjustments.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Suwannee High School (#0043) (Continued)

6. [Ref. 4302] Three English Language Learner (ELL) students were reported in the ESOL Program beyond the maximum 6-year period allowed for State ESOL funding. We propose the following adjustment:

103 Basic 9-12	1.5200	
130 ESOL	<u>(1.5200)</u>	.0000

7. [Ref. 4303] The parents of one ELL student were not notified of the student’s ESOL placement until November 10, 2014, after the October 2014 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

8. [Ref. 4370] The parents of one student taught by one out-of-field teacher, who was approved to teach out of field, were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0714	
130 ESOL	<u>(.0714)</u>	.0000

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Suwannee Virtual Instruction Program (#7001)

9. [Ref. 700170] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a State-issued certificate in Health but taught a course that a required a District-issued certificate related to a health occupation. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. Because the students in the course were all reported in the Basic Program, we present this disclosure Finding with no proposed adjustment:

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Findings

Suwannee Virtual School (#7023)

10. [Ref. 702370] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Art. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Because the students were reported in the Basic Program, we present this disclosure Finding with no proposed adjustment:

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Proposed Net Adjustment

(.8941)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' reported course schedule instructional minutes are in agreement with the school's bell schedule; (2) work hours for students in Career Education 9-12 and participating in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (3) English Language learner (ELL) students are not reported for more than the 6-year period allowed for State funding of English for Speakers of Other Languages (ESOL); (4) parents of ELL students are timely notified of the students' ESOL placement; (5) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; and (6) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field.

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 relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

State Board of Education (SBE) Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*

SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education and Adult Programs*
FTE General Instructions 2014-15

Exceptional Education

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

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Suwannee County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Suwannee County, Florida. Those services are provided primarily to prekindergarten through 12th-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 (SBE). The geographic boundaries of the District are those of Suwannee 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. The District had nine District schools other than charter schools, one District cost center, and three virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$23.7 million was provided through the FEFP to the District for the District-reported 5,967.77 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-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. FTE Student Enrollment

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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 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, 1.0 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 1.0 FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes

each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. 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 FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for 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 the FTE student 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 the 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 student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported 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 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 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, 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, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*

SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*

SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Suwannee Primary School	1
2. Riveroak Technical College (Formerly Suwannee-Hamilton Technical Center)	2 through 4
3. Suwannee High School	5 through 8
4. Suwannee Virtual Instruction Program	9
5. Suwannee Virtual Franchise	NA
6. Suwannee Virtual School	10



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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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 STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated September 1, 2015, that the Suwannee County District School Board (District) complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 management's assertion about the District's compliance with State requirements 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 supporting management's assertion 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 Suwannee County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, 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

weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the Suwannee County District School Board complied with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements that has a material effect on management's assertion; and abuse that has a material effect on management's assertion. 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. We performed our examination to express an opinion on management's assertion and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. 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 *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The noncompliance mentioned above, while indicative of certain control deficiencies,⁵ is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's reported student transportation 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 SBE, 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 26, 2016

⁴ 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.

⁵ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Suwannee County District School Board (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 Exceptional Student Education 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (121) consisted of the total number 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 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,336) consisted of the total number 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 categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	5
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted All Other Florida Education Finance Program Eligible Students	116
	<u>6,215</u>
Total	<u>6,336</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>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)		
Our tests included 220 of the 6,336 students reported as being transported by the District.		18	(10)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 65 students.	—	<u>65</u>	<u>(48)</u>
Totals	<u>(1)</u>	<u>83</u>	<u>(58)</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

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. The Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

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 2014 reporting survey periods and the February and June 2015 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 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 45 prekindergarten (PK) students were incorrectly reported in the All Other FEFP Eligible ridership category. The students were not classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) and their parents were not enrolled in the Teenage Parent Program; consequently, these students were not eligible for State transportation funding. We propose the following adjustment:

October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students

(45)

(45)

Findings

2. [Ref. 52] Our general tests disclosed that 19 students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students were not classified as students with disabilities under the IDEA. We determined that 17 of the students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining two students were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(19)	
All Other FEFP Eligible Students	<u>17</u>	(2)

3. [Ref. 53] Our general tests disclosed that the reported number of buses in operation in the October 2014 reporting survey period was overstated by one bus. We determined that the three students reported as transported on that bus were actually transported on an alternative bus; however, one of the three students was not marked as riding the bus during the reporting survey period. We propose the following adjustment:

October 2014 Survey

Number of Buses in Operation (1)

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
----------------------------------	------------	-----

4. [Ref. 54] Eight students in our test were incorrectly reported for 4 days in term (DIT) in the July 2014 reporting survey period. The schools’ instructional schedule and summer calendars supported either 11 DIT or 18 DIT, respectively. We propose the following adjustment:

July 2014 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted 6

11 Days in Term

IDEA - PK through Grade 12, Weighted 2

4 Days in Term

IDEA - PK through Grade 12, Weighted (8) 0

Findings

5. [Ref. 55] Two students in our test were not listed on the supporting bus drivers' reports as having been transported. Consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

July 2014 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted (1)

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (2)

6. [Ref. 56] Twelve students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category as follows: 2 students were not classified as students with disabilities under the IDEA and were not otherwise eligible for State transportation funding, and the *Individual Education Plans (IEPs)* for 10 students did not indicate that the students met at least one of the five criteria required for reporting in the IDEA – PK through Grade 12, Weighted ridership category. We determined that 8 of these students lived more than 2 miles from school and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. The remaining 2 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted (1)

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (4)

All Other FEFP Eligible Students 3

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students 5

June 2015 Survey

10 Days in Term

IDEA - PK through Grade 12, Weighted (1) (4)

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] Four students in our test were incorrectly reported in the All Other FEFP Eligible ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2014 Survey

90 Days in Term

All Other FEFP Eligible Students (3)

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (4)

Proposed Net Adjustment

(58)

SCHEDULE H

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 prekindergarten (PK) students who are classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) or whose parents are in the Teenage Parent Program are reported for State transportation funding; (2) the number of buses in operation and the number of days in term is accurately reported; (3) only those students who are documented as having been transported at least one time during the reporting survey period are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category based on living 2 or more miles from their assigned schools or otherwise meet the eligibility criteria for other ridership categories; and (5) students who are reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as having met one of the five criteria required for reporting in this ridership category as documented on the students' *Individual Educational Plans*.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

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 Exceptional Student Education 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 Suwannee County

For the fiscal year ended June 30, 2015, the District received approximately \$1.3 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	2	8
October 2014	59	3,147
February 2015	58	3,173
June 2015	<u>2</u>	<u>8</u>
Total	<u>121</u>	<u>6,336</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

SUWANNEE COUNTY SCHOOL DISTRICT



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Telephone: (386) 647-4600 • Fax: (386) 364-2635
www.suwannee.k12.fl.us

JERRY A. SCARBOROUGH
Superintendent of Schools

*"Suwannee County School District will be a system of excellence
ensuring all students are prepared for personal success."*

JERRY TAYLOR
DISTRICT 1

CATHERINE CASON
DISTRICT 2

JULIE ULMER
DISTRICT 3

ED DA SILVA
DISTRICT 4

RONALD WHITE
DISTRICT 5

LEONARD J. DIETZEN, III
BOARD ATTORNEY

August 26, 2016

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

Dear Ms. Norman:

In response to the preliminary and tentative audit findings report on the Florida Education Finance Program Full-Time Equivalent (FTE) Student Enrollment and Student Transportation of the Suwannee County District School Board for the fiscal year ended June 30, 2015, we present the following statements.

Full-Time Equivalent (FTE) Students

Findings #1 and #5

The District will exercise more care in order to ensure that students' reported course schedule instructional minutes are reported correctly and agree with the school's bell schedule.

Findings #2, #3, and #4

The District will review and improve its process for tracking career education students who work and are engaged in job search activities in order to be properly documented in reporting surveys and are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files. The District will verify that career education students are reported for the correct number of hours worked which are also supported by the students' timecards.

Finding #6

The District will exercise more care in identifying and preventing reporting errors for English Language Learner (ELL) students so that these students are not reported for more than the 6-year period allowed for State funding.

*A Fully Accredited School System – Southern Association of Colleges and Schools
Equal Opportunity Employer*

Ms. Sherrill F. Norman, CPA
August 26, 2016
Page Two

Finding #7

Suwannee County School District directors and staff work together to remind schools of reporting and notification requirements. The District will exercise greater care in advance notice being given to parents regarding their child's ESOL placement.

Finding #8

Suwannee County School District directors and staff work together to remind schools of reporting and notification requirements. The District will exercise greater care in providing the letter used to notify parents of the out-of-field status of teachers.

Findings #9 and #10

The District will exercise more care in verifying certification requirements and instructor credentials in order to ensure that they are teaching in field and if teaching out of field, are timely approved by the School Board to teach out of field.

Student Transportation

Findings #1, #2, and #6

The District will exercise greater care in reporting students in the correct ridership categories and for the correct number of days in the term.

The District will verify that prekindergarten (PK) students are appropriately classified as students with disabilities under the Individuals with Disabilities Education Act (IDEA) or their parents are in the Teenage Parent Program in order to be eligible for reporting for State transportation funding.

The District will exercise greater care in appropriately documenting students reported in IDEA-weighted classifications.

Findings #3 and #4

The District will exercise greater care in correctly reporting the number of buses in operation and the number of days each term for each survey period.

Finding #5

The District will exercise greater care in documenting students as having been transported and correctly reporting students as having been transported in order to ensure that State transportation funding is accurately received.

Ms. Sherrill F. Norman, CPA
August 26, 2016
Page Three

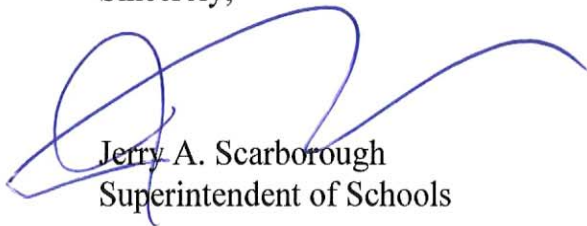
Finding #7

The District will exercise more care in verifying the distance from home to school before reporting students in ridership categories for purposes of receiving State transportation funding.

It has been a pleasure to work with Mrs. Jennifer Taylor during this audit.

If you have any questions or need further assistance, please contact me.

Sincerely,



Jerry A. Scarborough
Superintendent of Schools

JAS/vcm