

**COLUMBIA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2016



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Terry Huddleston served as Superintendent and the following individuals served as School Board members:

<u>Board Member</u>	<u>District No.</u>
Daniel C. Green	1
Dana Glenn Brady-Giddens, Vice Chair from 11-10-15	2
Steven Nelson, Chair from 11-10-15, Vice Chair to 11-9-15	3
Keith Hudson	4
Stephanie K. Finnell, Chair to 11-9-15	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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COLUMBIA COUNTY DISTRICT SCHOOL BOARD
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COLUMBIA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Columbia 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, 2016. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 11 of the 69 teachers in our test. Three (4 percent) of the 69 teachers in our test taught at the charter school and none of the 11 teachers with exceptions taught at the charter school.
- 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 table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test who Attended Charter Schools	Percentage	With Exceptions	With Exceptions who Attended Charter Schools	Percentage
ESOL	22	-	NA	6	-	NA
ESE Support Levels 4 and 5	20	-	NA	3	-	NA
Career Education 9-12	10	10	100%	3	3	100%
Totals	<u>52</u>	<u>10</u>		<u>12</u>	<u>3</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 70 of the 260 students in our student transportation test in addition to 2,034 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 16 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative .5597 (.0800 applicable to District schools other than charter schools and .4797 applicable to the charter school) but has a potential impact on the District's weighted FTE of negative 4.2949 (3.8128 applicable to District schools other than charter schools and .4821 applicable to the charter school). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 2,103 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, 2016, was \$4,154.45 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$17,843 (negative 4.2949 times \$4,154.45), of which \$15,840 is applicable to District schools other than charter schools and \$2,003 is applicable to 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 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 Columbia County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Columbia 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 15 schools other than charter schools, 1 charter school, 2 cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$45.8 million was provided through the FEFP to the District for the District-reported 10,123.14 unweighted FTE as recalibrated, which included 427.69 unweighted FTE as recalibrated for the charter school. 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 PK 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 on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice 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 Department of Juvenile Justice 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 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 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 \$2 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

Report on Full-Time Equivalent Student Enrollment

We have examined the Columbia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, 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 described in the preceding paragraph involving teachers and 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Columbia County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with *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; accordingly, we express no such opinion. Because of its limited purpose, our

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.

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 teacher certification and 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, Exceptional Student Education Support Levels 4 and 5, 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 full-time equivalent 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 21, 2017

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on 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. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2016, the Columbia County District School Board (District) reported to the Department of Education 10,123.14 unweighted FTE as recalibrated, which included 427.69 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 1 charter school, 2 cost centers, and 3 virtual education cost centers.

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, 2016. (See NOTE B.) The population of schools (21) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (5,310) 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.

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 6 of the 22 students in our ESOL test,² 3 of the 20 students in our ESE Support Levels 4 and 5 test,³ and 3 of the 10 students in our Career Education 9-12 test.⁴ None of the students in our ESOL and ESE Support Levels 4 and 5 tests attended the charter school. All 10 students (100 percent) in our Career Education 9-12 test attended the charter school and all 3 of the students with exceptions (100 percent) attended the charter school.

² For ESOL, the material noncompliance is composed of Findings 2, 3, and 9 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 7, and 8 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is described in Finding 15 on *SCHEDULE D*.

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	20	8	4,504	79	0	7,946.3900	57.7314	11.3681
Basic with ESE Services	19	6	723	41	0	1,732.5300	35.2683	1.0000
ESOL	11	4	48	22	6	65.3700	13.1977	(4.6516)
ESE Support Levels 4 and 5	11	4	24	20	3	27.1800	8.8102	(1.1000)
Career Education 9-12	5	1	<u>11</u>	<u>10</u>	<u>3</u>	<u>351.6700</u>	<u>1.4044</u>	<u>(7.1762)</u>
All Programs	21	8	<u>5,310</u>	<u>172</u>	<u>12</u>	<u>10,123.1400</u>	<u>116.4120</u>	<u>(.5597)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (197, of which 193 are applicable to District schools other than charter schools and 4 are applicable to the charter school) 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 11 of the 69 teachers in our test.⁵ Three (4 percent) of the 69 teachers in our test taught at the charter school and none of the 11 teachers with exceptions taught at the charter school.

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.

⁵ For teachers, the material noncompliance is composed of Findings 4, 5, 6, 10, 11, 12, 13, and 16 on *SCHEDULE D.*

SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.0986	1.115	1.2249
102 Basic 4-8	1.1606	1.000	1.1606
103 Basic 9-12	9.1089	1.005	9.1544
113 Grades 9-12 with ESE Services	1.0000	1.005	1.0050
130 ESOL	(4.6516)	1.180	(5.4889)
254 ESE Support Level 4	(1.0000)	3.613	(3.6130)
255 ESE Support Level 5	(.1000)	5.258	(.5258)
300 Career Education 9-12	<u>(6.6965)</u>	1.005	<u>(6.7300)</u>
Subtotal	<u>(.0800)</u>		<u>(3.8128)</u>
<u>Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
300 Career Education 9-12	<u>(.4797)</u>	1.005	<u>(.4821)</u>
Subtotal	<u>(.4797)</u>		<u>(.4821)</u>
<u>Total of Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.0986	1.115	1.2249
102 Basic 4-8	1.1606	1.000	1.1606
103 Basic 9-12	9.1089	1.005	9.1544
113 Grades 9-12 with ESE Services	1.0000	1.005	1.0050
130 ESOL	(4.6516)	1.180	(5.4889)
254 ESE Support Level 4	(1.0000)	3.613	(3.6130)
255 ESE Support Level 5	(.1000)	5.258	(.5258)
300 Career Education 9-12	<u>(7.1762)</u>	1.005	<u>(7.2121)</u>
Total	<u>(.5597)</u>		<u>(4.2949)</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 STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0031</u>	<u>#0123</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.7944	.7944
103 Basic 9-12	7.5879	.....	1.5210	9.1089
113 Grades 9-12 with ESE Services	.....	1.0000	.....	1.0000
130 ESOL	(2.1504)	.....	(1.0364)	(3.1868)
254 ESE Support Level 4	.....	(1.0000)	.....	(1.0000)
255 ESE Support Level 5	(.0400)	.....	(.0600)	(.1000)
300 Career Education 9-12	<u>(5.4375)</u>	<u>.....</u>	<u>(1.2590)</u>	<u>(6.6965)</u>
Total	<u>(.0400)</u>	<u>.0000</u>	<u>(.0400)</u>	<u>(.0800)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#0141</u>	<u>#0402*</u>	
101 Basic K-3	.0000	1.0986	.....	1.0986
102 Basic 4-8	.7944	.3662	.....	1.1606
103 Basic 9-12	9.1089	.....	.....	9.1089
113 Grades 9-12 with ESE Services	1.0000	.....	.....	1.0000
130 ESOL	(3.1868)	(1.4648)	.....	(4.6516)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	(.1000)	.....	.....	(.1000)
300 Career Education 9-12	<u>(6.6965)</u>	<u>.....</u>	<u>(.4797)</u>	<u>(7.1762)</u>
Total	<u>(.0800)</u>	<u>.0000</u>	<u>(.4797)</u>	<u>(.5597)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Columbia County District School Board (District) 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, 2016. 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 2015 reporting survey periods and the February and June 2016 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2015 reporting survey period, the February 2016 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.

Columbia High School (#0011)

1. [Ref. 1101] Instructional time with a homebound instructor was not documented for one ESE student who was enrolled in the Hospital and Homebound Program during the reporting survey period. As a result, the student should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0400)</u>	(.0400)
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2. [Ref. 1102] For two ELL students, an *ELL Review Committee Meeting Form* (one student) and a parent notification letter and an *ELL Student Plan* (one student) were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8580	
130 ESOL	<u>(.8580)</u>	.0000

Findings

Columbia High School (#0011) (Continued)

3. [Ref. 1103] Two ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. In addition, the letter notifying the parents of one of the student's ESOL placement was not dated; therefore, documentation was not available to evidence that the notification was made timely (i.e., prior to the reporting survey period). We propose the following adjustment:

103 Basic 9-12	1.1450	
130 ESOL	<u>(1.1450)</u>	.0000

4. [Ref. 1170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Journalism but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	5.4375	
300 Career Education 9-12	<u>(5.4375)</u>	.0000

5. [Ref. 1171] One teacher taught a Basic subject area class that included an ELL student but had earned only 54 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0764	
130 ESOL	<u>(.0764)</u>	.0000

6. [Ref. 1172] One teacher taught English to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0710	
130 ESOL	<u>(.0710)</u>	.0000
		<u>(.0400)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Richardson Middle School (#0031)

7. [Ref. 3101] School records did not demonstrate that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared on February 25, 2015. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Fort White High School (#0123)

8. [Ref. 12301] Instructional time with a homebound instructor was not documented for one ESE student who was enrolled in the Hospital and Homebound Program during the reporting survey period. As a result, the student should not have been reported for FEFP funding. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0400)</u>	(.0400)
-------------------------	----------------	---------

9. [Ref. 12302] The *ELL Student Plans* for two students were not reviewed and updated until February 3, 2016, and February 5, 2016, respectively, which was after the October 2015 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.5632	
130 ESOL	<u>(.5632)</u>	.0000

10. [Ref. 12370] One teacher taught English to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. In addition, the parents of the ELL student were not notified of the teacher's out-of-field status and the teacher had earned none of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503(4)(b)2., FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1310	
130 ESOL	<u>(.1310)</u>	.0000

11. [Ref. 12371/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 12371) was certified in Math but taught a course that required certification in Engineering and the other teacher (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fort White High School (#0123) (Continued)

(Ref. 12373) was certified in Social Science but taught a course that required certification in Math. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 12371</u>		
103 Basic 9-12	1.2590	
300 Career Education 9-12	<u>(1.2590)</u>	.0000
 <u>Ref. 12373</u>		
102 Basic 4-8	.2312	
130 ESOL	<u>(.2112)</u>	
255 ESE Support Level 5	<u>(.0200)</u>	.0000

12. [Ref. 12372] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1310	
130 ESOL	<u>(.1310)</u>	.0000
		<u>(.0400)</u>

Summers Elementary School (#0141)

13. [Ref. 14170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 14170</u>		
102 Basic 4-8	.3662	
130 ESOL	<u>(.3662)</u>	.0000
 <u>Ref. 14171</u>		
101 Basic K-3	.3662	
130 ESOL	<u>(.3662)</u>	.0000
 <u>Ref. 14172</u>		
101 Basic K-3	.7324	
130 ESOL	<u>(.7324)</u>	.0000
		<u>.0000</u>

Findings

Belmont Academy (#0402) Charter School

14. [Ref. 40201] The course schedules for elementary students were incorrectly reported. The daily instructional schedule provided by the School supported 1,875 CMW and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the School's daily instructional schedule. The CMW reported ranged from 2,450 and 2,475 CMW. Student course schedules should reflect the number of instructional minutes established in the School's daily instructional schedule in order for the recalibration process to correctly calculate the FTE. 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, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 40202] The timecards for three Career Education 9-12 students who participated in OJT (one student reported in the October 2015 reporting survey period and two students reported in the February 2016 reporting survey period) were not available at the time of our examination and could not subsequently be located. In addition, for one of the students reported in the February 2016 reporting survey period, the timecard applicable to another reporting survey period was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.4797)	(.4797)
		(.4797)

Columbia Virtual Instruction Program (#7001)

16. [Ref. 700170] One 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 Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students were reported for Basic funding, we present this disclosure finding with no proposed adjustment.

.0000

.0000

Proposed Net Adjustment

(.5597)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Columbia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting; (2) students enrolled in the Hospital and Homebound Program have documented contact from the homebound instructors at least once during the reporting survey period; (3) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) *ELL Student Plans* are timely prepared; (5) parents are timely notified of their children's ESOL placements and parental notification letters are properly dated to evidence timely notification; (6) *Matrix of Services* forms are completed or evidence review on or after the students' IEPs are developed; (7) students' course schedules reflect the instructional minutes documented on the school's daily instructional schedule; (8) timecards for students participating in OJT are retained and signed by the students' supervisors; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field and parents of students taught by out-of-field teachers are notified of the teachers' out-of-field status; and (10) ESOL teachers earn the in-service training points required by SBE Rules 6A-6.0907 and 6A-1.0503(4)(b)2., FAC, and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

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*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Attendance

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

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

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2015-16

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

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, FAC, *Definitions Which Apply to Programs for English Language Learners*

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

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

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

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

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

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2015-16

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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, FAC, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, FAC, *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 STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Columbia County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Columbia County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Columbia 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 15 schools other than charter schools, 1 charter school, 2 District cost centers, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2016, State funding totaling \$45.8 million was provided through the FEFP to the District for the District-reported 10,123.14 unweighted FTE as recalibrated, which included 427.69 unweighted FTE as recalibrated for charter schools. 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 PK 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 on 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 PK 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice 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 Department of Juvenile Justice 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 2015-16 school year were conducted during and for the following weeks: survey period one was performed for July 6 through 10, 2015; survey period two was performed for October 12 through 16, 2015; survey period three was performed for February 8 through 12, 2016; and survey period four was performed for June 13 through 17, 2016.

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) 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, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *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, 2016. 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. Columbia High School	1 through 6
2. Richardson Middle School	7
3. Fort White High School	8 through 12
4. Summers Elementary School	13
5. Belmont Academy*	14 and 15
6. Columbia Virtual Instruction Program	16
7. Columbia Virtual Franchise	NA
8. Columbia Virtual Instruction Program (District Provided)	NA

* Charter School



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

Report on Student Transportation

We have examined the Columbia County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2016. 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 2015-16* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our

judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Columbia 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 Florida Education Finance Program for the fiscal year ended June 30, 2016.

Other Reporting Required by Government Auditing Standards

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁶ 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; accordingly, we express no such opinion. 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

⁶ 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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 21, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Columbia 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 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(2), 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, 2016. (See NOTE B.) The population of vehicles (162) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2015 and February and June 2016 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (8,522) consisted of the total number of students reported by the District as having been transported for all reporting survey periods. (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	16
IDEA – PK through Grade 12, Weighted	453
All Other FEFP Eligible Students	<u>8,053</u>
Total	<u>8,522</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 70 of 260 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 6, 7, and 8 on *SCHEDULE G*.

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.	(7)		-
Our tests included 260 of the 8,522 students reported as being transported by the District.		70	(69)
In conjunction with our general tests of student transportation we identified certain issues related to 2,034 additional students.	-	<u>2,034</u>	<u>(2,034)</u>
Totals	<u>(7)</u>	<u>2,104</u>	<u>(2,103)</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 FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2015-16* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Columbia County District School Board (District) 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, 2016. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2015 reporting survey periods and the February and June 2016 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 2015 reporting survey period and once for the February 2016 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 55] The number of DIT for 8,484 students (4,187 students in the October 2015 reporting survey period and 4,297 students in the February 2016 reporting survey period) was incorrectly reported as 90 DIT in each reporting survey period (a total of 180 DIT) rather than 81 DIT and 97 DIT, respectively, (a total of 178 DIT) as supported by the District's school year calendar. We propose the following adjustments:

October 2015 Survey

90 Days in Term

Teenage Parents and Infants	(6)
IDEA - PK through Grade 12, Weighted	(206)
All Other FEFP Eligible Students	(3,975)

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

81 Days in Term

Teenage Parents and Infants	6
IDEA - PK through Grade 12, Weighted	206
All Other FEFP Eligible Students	3,975

February 2016 Survey

90 Days in Term

Teenage Parents and Infants	(10)
IDEA - PK through Grade 12, Weighted	(209)
All Other FEFP Eligible Students	(4,078)

97 Days in Term

Teenage Parents and Infants	10	
IDEA - PK through Grade 12, Weighted	209	
All Other FEFP Eligible Students	<u>4,078</u>	0

2. [Ref. 56] Our review disclosed that 33 (21 percent) of 155 bus driver reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Although the bus driver reports were turned in to the route coordinator, who then signed the reports after the students' membership and eligibility were verified, the route coordinator's signature does not attest to the accuracy of the ridership marked on the reports. Consequently, the ridership of the 2,057 students (55 were in our tests) reported on the 33 unsigned bus reports could not be validated. We propose the following adjustments:

October 2015 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(24)
All Other FEFP Eligible Students	(1,073)

February 2016 Survey

97 Days in Term

IDEA - PK through Grade 12, Weighted	(26)	
All Other FEFP Eligible Students	<u>(934)</u>	2,057

3. [Ref. 51] Our general tests disclosed that ten students (one student was in our test) were either incorrectly reported for State transportation funding (nine students) or was reported for an incorrect number of DIT (one student). The nine students attended private schools on McKay scholarships and were not eligible for State transportation funding. We propose the following adjustments:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
October 2015 Survey	
<u>81 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(1)
February 2016 Survey	
<u>97 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(5)
<u>16 Days in Term</u>	
All Other FEFP Eligible Students	<u>1</u> (9)
4. [Ref. 52] Our general tests disclosed that 22 PK students (1 student was in our test) were incorrectly reported for State transportation funding. The students were not enrolled in an ESE Program and were not children of teenage parents enrolled in a Teenage Parent Program. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:	
October 2015 Survey	
<u>81 Days in Term</u>	
All Other FEFP Eligible Students	<u>(22)</u> (22)
5. [Ref. 53] The reported number of buses in operation was overstated by seven buses (two in the October 2015 and five in the February 2016 reporting survey periods). Six of the buses were reported with invalid bus numbers and all but two of the students on these buses were noted as riding other buses. One bus transported only courtesy riders; therefore, the bus should not have been included in the number of buses in operation. We propose the following adjustments:	
October 2015 Survey	
Number of Buses in Operation	(2)
February 2016 Survey	
Number of Buses in Operation	<u>(5)</u>
	<u>(7)</u>
<u>97 Days in Term</u>	
All Other FEFP Eligible Students	<u>(2)</u> (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 54/57] Four students (three students were in our test) were either not marked as riding on the supporting bus drivers' reports (three students – Ref. 54/57) or not listed on the bus driver's report (one student – Ref. 57). We propose the following adjustments:

Ref. 54

October 2015 Survey

81 Days in Term

Teenage Parents and Infants	(2)	(2)
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Ref. 57

February 2016 Survey

97 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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7. [Ref. 58] Six 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 2015 Survey

81 Days in Term

All Other FEFP Eligible Students	(3)	
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February 2016 Survey

97 Days in Term

All Other FEFP Eligible Students	(3)	(6)
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8. [Ref. 59] Four students in our test were incorrectly reported in the IDEA – PK through Grade-12, Weighted ridership category. The IEP for one student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category; however, we determined that the student was eligible for reporting in the All Other FEFP Eligible Students ridership category. The IEPs for the other three students reported in the June 2016 reporting survey period did not authorize extended school year services; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

February 2016 Survey

97 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
June 2016 Survey		
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	(3)
Proposed Net Adjustment		<u>(2,103)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Columbia County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible students are reported for State transportation funding; (2) the number of buses in operation are accurately reported; (3) the ridership of all reported students is documented on bus drivers' reports; (4) DIT are correctly reported based on the District's calendar; (5) all bus drivers' reports are signed by the bus drivers attesting to the accuracy of the information reported; (6) students reported in the All Other FEFP Eligible Students ridership category live 2 miles or more from school; (7) the IEPs for students who are reported in the IDEA - PK through Grade 12, Weighted Ridership Category demonstrate that the students meet one of the five criteria required for weighted classification and the IEPs authorize extended school year services for those ESE students reported in the summer reporting survey periods; and (8) PK students are either enrolled in an ESE program or are children of teenage parents enrolled in a Teenage Parent Program.

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*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
Student Transportation General Instructions 2015-16

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas is provided below.

1. Student Eligibility

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(2), Florida Statutes.

2. Transportation in Columbia County

For the fiscal year ended June 30, 2016, the District received \$2 million for student transportation as part of the State funding through the 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>
October 2015	78	4,187
February 2016	80	4,297
June 2016	<u>4</u>	<u>38</u>
Totals	<u>162</u>	<u>8,522</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*

SBE Rules, 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 student transportation as reported to the Department of Education for the fiscal year ended June 30, 2016. 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



Columbia County Schools Office of the Superintendent

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SUPERINTENDENT

ALEX L. CARSWELL, JR

ASSISTANT SUPERINTENDENTS

CHERIE HILL
TODD WIDERGREN

MEMBERS OF THE BOARD

DANA BRADY-GIDDENS
STEPHANIE K. FINNELL
DANNY GREEN
KEITH HUDSON
STEVE NELSON

September 21, 2017

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32055-1450

Dear Ms. Norman:

Our review of the Preliminary and Tentative Draft Report of Full-Time Equivalent (FTE) Students and Student Transportation is complete and the findings and recommendations have been noted and researched by appropriate District personnel. Please accept this management response as an indication of the Columbia County School District's effort to take the recommended steps for improving our recordkeeping and reporting procedures.

FTE Students

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) Report only students who meet proper attendance and membership requirements, (2) report students in the correct funding categories and maintain adequate supporting documentation, (3) maintain accurate OJT timecards for students in Career Education 9-12 programs, (4) improve the recordkeeping, monitoring, and compliance of the ESOL program and its requirements, (5) ensure that students' course schedules are reported in accordance with appropriate bell schedules, (6) improve the recordkeeping, monitoring, and compliance of the ESE program, and (7) ensure that teachers are properly certified or, if approved by the School Board to teach out-of-field courses, that parents are properly notified.

Student Transportation

In accordance with the recommendations of the Auditor General, the District will continue to improve its efforts to: (1) Accurately report the number of buses in operation, (2) report the correct ridership categories and ensure that the categories are consistent with appropriate grade levels, (3) accurately report and document Center-to-Center student ridership, (4) properly report and serve students who have IEPs requiring transportation services, (5) determine that student ridership categories are properly applied and that only eligible students are reported, and (6) ensure that bus drivers accurately complete and sign ridership reports.

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An Equal Opportunity Employer Using Affirmative Action Guidelines

Objectionable Audit Findings

Ref 56

Review disclosed that 33/155 bus driver reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Driver reports were turned in to the route coordinator, who then signed the reports after the student's membership and eligibility were verified. The route coordinator's signature does not attest to the accuracy of the ridership marked on the report.

While we concur that the route coordinator's signature does not attest the accuracy, these students normally utilize the bus as their sole means of transportation to school. We respectfully request a hearing with the Department of Education as part of the informal hearing process. Documentation can be provided to reflect that the 2057 students in question were on the bus membership rosters and eligibility verified. Extensive review of attendance records indicates 2012 of the students in question were present during the survey period (FOCUS data has been collected). We request bus rider rosters and attendance records be considered as proof that these students rode the bus to school during the survey period. Subsequently, we request the adjustments proposed in the finding be amended to indicate only the 45 students who were not in attendance.

Please be assured that the district will continue to work with schools to ensure that student files conform to all rules and regulations of the Florida Education Finance Program. We appreciate working with your audit staff and the opportunity to respond to these findings. Please contact the District if you require further clarification on any issues.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alex L. Carswell, Jr.", written in a cursive style.

Alex L. Carswell, Jr.
Superintendent