

**TAYLOR 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, Paul E. Dyal served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Danny F. Glover Jr., Vice Chair	1
Brenda H. Carlton, Chair	2
Darrell Whiddon	3
Danny D. Lundy	4
Kenneth R. Dennis	5

The team leader was John Ray Speaks, Jr., CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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TAYLOR COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	14
NOTES TO SCHEDULES.....	17
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	20
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	23
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	25
Findings.....	25
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	30
NOTES TO SCHEDULES.....	31
MANAGEMENT’S RESPONSE	32

TAYLOR COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DJJ	Department of Juvenile Justice
DOE	Department of Education
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 ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Taylor 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, and notification to parents regarding teachers' out-of-field status, were not met for 3 of the 14 teachers in our test.
- 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 8 of the 14 students in our ESE Support Levels 4 and 5 test and all 10 of the students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 80 of the 244 students in our student transportation test in addition to 416 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools. Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.3735 but has a potential impact on the District's weighted FTE of negative 10.8573. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 488 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 DOE. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments 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 \$45,106 (negative 10.8573 times \$4,154.45).

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 DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Taylor 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 Taylor 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 seven schools serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2016, State funding totaling \$8.8 million was provided through the FEFP to the District for the District-reported 2,696.27 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 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 DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE 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 DOE 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 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 \$568,673 for student transportation as part of the State funding through the FEFP.

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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 Full-Time Equivalent Student Enrollment

We have examined the Taylor 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 Exceptional Student Education Support Levels 4 and 5 test and Career Education 9-12 test 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 Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Taylor 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 examination would not necessarily identify all deficiencies in internal control over compliance that might

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.

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 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
December 7, 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 Taylor County District School Board (District) reported to the DOE 2,696.27 unweighted FTE as recalibrated at seven District schools. 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 DOE for schools and students for the fiscal year ended June 30, 2016. (See NOTE B.) The population of schools (seven) consisted of the total number of brick and mortar schools in the District that offered courses in the FEFP-funded programs. The population of students (2,075) 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 8 of the 14 students in our ESE Support Levels 4 and 5 test² and all of the students in our Career Education 9-12 test³

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	7	5	1,691	44	3	2,206.0300	39.8310	(2.5105)
Basic with ESE Services	7	5	348	26	0	466.5000	23.5721	(2.6353)
ESE Support Levels 4 and 5	3	3	15	14	8	7.3900	7.2697	(1.3797)
Career Education 9-12	1	1	<u>21</u>	<u>10</u>	<u>10</u>	<u>16.3500</u>	<u>2.3232</u>	<u>.1520</u>
All Programs	7	5	<u>2,075</u>	<u>94</u>	<u>21</u>	<u>2,696.2700</u>	<u>72.9960</u>	<u>(6.3735)</u>

² For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 6, 7, and 11 on *SCHEDULE D*.

³ For Career Education 9-12, the material noncompliance is disclosed in Finding 12 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (33) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5 or Career Education 9-12.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, and notification to parents regarding teachers' out-of-field status were not met for 3 of the 14 teachers in our test.⁴

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 DOE.

⁴ For teachers, the material noncompliance is composed of Findings 4, 8, and 13 on *SCHEDULE D.*

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	(.4801)	1.000	(.4801)
103 Basic 9-12	(2.0304)	1.005	(2.0406)
111 Grades K-3 with ESE Services	(2.9330)	1.115	(3.2703)
112 Grades 4-8 with ESE Services	.4497	1.000	.4497
113 Grades 9-12 with ESE Services	(.1520)	1.005	(.1528)
254 ESE Support Level 4	(1.0568)	3.613	(3.8182)
255 ESE Support Level 5	(.3229)	5.258	(1.6978)
300 Career Education 9-12	<u>.1520</u>	1.005	<u>.1528</u>
Total	<u>(6.3735)</u>		<u>(10.8573)</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 DOE. (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>#0031</u>	<u>#0041</u>	<u>#0111</u>	
102 Basic 4-8	(.4801)	.....	.....	(.4801)
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.0670	(3.0000)	(2.9330)
112 Grades 4-8 with ESE Services	.3668	.0829	.....	.4497
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
254 ESE Support Level 4	(.3668)	(.5492)	.....	(.9160)
255 ESE Support Level 5	(.1700)	(.1229)	.....	(.2929)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.6501)</u>	<u>(.5222)</u>	<u>(3.0000)</u>	<u>(4.1723)</u>

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

Proposed Adjustments (1)

<u>No. Program</u>	<u>Brought Forward</u>	<u>#0161</u>	<u>Total</u>
102 Basic 4-8	(.4801)	.....	(.4801)
103 Basic 9-12	.0000	(2.0304)	(2.0304)
111 Grades K-3 with ESE Services	(2.9330)	.....	(2.9330)
112 Grades 4-8 with ESE Services	.4497	.....	.4497
113 Grades 9-12 with ESE Services	.0000	(.1520)	(.1520)
254 ESE Support Level 4	(.9160)	(.1408)	(1.0568)
255 ESE Support Level 5	(.2929)	(.0300)	(.3229)
300 Career Education 9-12	<u>.0000</u>	<u>.1520</u>	<u>.1520</u>
Total	<u>(4.1723)</u>	<u>(2.2012)</u>	<u>(6.3735)</u>

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

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 DOE. 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 ESE Support Levels 4 and 5 and Career Education 9-12, the Taylor 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.

Taylor County Middle School (#0031)

1. [Ref. 3101] One Basic student was not in attendance during the February 2016 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.5001)	(.5001)
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2. [Ref. 3102/03] Three ESE students were reported in Program No. 255 (ESE Support Level 5) based on either the students' placement in the Hospital and Homebound Program (Ref. 3103) or the student receiving home instruction due to school expulsion (Ref. 3102). However, School records did not demonstrate that the students received one-on-one instruction at home during the reporting survey periods. In addition, two of the students (Ref. 3102 and one student in Ref. 3103) were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Taylor County Middle School (#0031) (Continued)

<u>Ref. 3102</u> 255 ESE Support Level 5	(.0400)	(.0400)
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<u>Ref. 3103</u> 255 ESE Support Level 5	(.0700)	(.0700)
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3. [Ref. 3104] School records did not demonstrate that one ESE student enrolled in the Hospital and Homebound Program received homebound instruction during the reporting survey period. In addition, the student’s online instruction was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.3668	
254 ESE Support Level 4	(.3668)	
255 ESE Support Level 5	(.0400)	(.0400)

4. [Ref. 3171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.0200	
255 ESE Support Level 5	(.0200)	.0000
		(.6501)

Taylor County Elementary School (#0041)

5. [Ref. 4101] The number of CMW in several students’ course schedules was incorrectly reported. The School’s bell schedule supported 1,775 CMW and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. The students were reported for varying CMW ranging from 1,780 to 2,225 CMW. Student course schedules should reflect the correct number of CMW according to the School’s bell schedule in order for the FTE to recalibrate correctly. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Taylor County Elementary School (#0041) (Continued)

6. [Ref. 4102] One ESE student was not in attendance during the October 2015 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5222)	(.5222)
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7. [Ref. 4103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0670	
112 Grades 4-8 with ESE Services	.0559	
255 ESE Support Level 5	(.1229)	.0000

8. [Ref. 4171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0270	
254 ESE Support Level 4	(.0270)	.0000
		(.5222)

Steinhatchee School (#0111)

9. [Ref. 11102] The number of CMW in several students' course schedules was incorrectly reported. The School's bell schedule supported 1,635 CMW and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were reported for varying CMW ranging from 1,800 to 1,980 CMW. Student course schedules should reflect the correct number of CMW according to the School's bell schedule in order for the FTE to recalibrate correctly. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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10. [Ref. 11101] Our examination of the School's attendance procedures and our review of the District's use of the student attendance system (Focus) disclosed that teachers had not recorded attendance in Focus. School staff represented to us that the *(Finding Continues on Next Page)*

Findings

Steinhatchee School (#0111) (Continued)

School's attendance clerk contacted the teachers and then recorded the students' attendance in Focus on the teachers' behalf; however, the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* indicates that it is the responsibility of the teacher to determine which students on the official school rolls are absent and to record the absence in the electronic record keeping system. We noted that the attendance clerk also printed the *Teacher Attendance Verification* reports, which were signed and dated by all but one of the teachers attesting to the accuracy of the attendance data. Consequently, we were able to substantiate the attendance for all but three students (none were in our test) for this one teacher. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(3.0000)</u>	<u>(3.0000)</u>
		<u>(3.0000)</u>

Taylor County High School (#0161)

11. [Ref. 16101] The homebound instructor's contact log for one ESE student enrolled in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0300)</u>	(.0300)
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12. [Ref. 16102] Our examination disclosed that the FTE for ten students (two students were in our Basic test) who were enrolled in Course No. 8300410 (Diversified Career Technology, OJT) was incorrectly reported in Program No. 103 (Basic 9-12) rather than Program No. 300 (Career Education 9-12). We also noted that the timecards for the students were either not signed or dated by the students' employers attesting to the accuracy of the students' timecards (nine students), or were signed by the student's employer prior to the reporting survey period (one student). Consequently, the students' employers did not appropriately verify the timecards. We propose the following adjustment:

103 Basic 9-12	(2.1712)	
113 Grades 9-12 with ESE Services	(.1520)	
300 Career Education 9-12	<u>.1520</u>	(2.1712)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Taylor County High School (#0161) (Continued)

13. [Ref. 16171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE and Middle Grades Integrated Curriculum but taught a course that required certification in Earth Space Science. 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	.1408	
254 ESE Support Level 4	<u>(.1408)</u>	<u>.0000</u>
		<u>(2.2012)</u>
Proposed Net Adjustment		<u>(6.3735)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Taylor County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' course schedules are reported in accordance with the schools' bell schedules; (2) only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (4) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (5) ESE students are reported in accordance with their *Matrix of Services* forms; (6) schedules for students receiving instruction at home and online are reported in the appropriate programs and for the correct number of instructional minutes; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed and retained in readily accessible files and in the appropriate funding program; (8) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; and (9) parents are timely notified when their children are assigned to teachers teaching 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 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Taylor 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 Taylor 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 Taylor 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 seven schools serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2016, State funding totaling \$8.8 million was provided through the FEFP to the District for the District-reported 2,696.27 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 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 DJJ for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE 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 DOE 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.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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
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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 DOE 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. Taylor County Middle School	1 through 4
2. Taylor County Elementary School	5 through 8
3. Steinhatchee School	9 and 10
4. Taylor Technical Institute	NA
5. Taylor County High School	11 through 13



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 Taylor 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 Taylor 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 weaknesses⁵ 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 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*

⁵ 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.

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
December 7, 2017

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Taylor 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 DOE for the fiscal year ended June 30, 2016. (See NOTE B.) The population of vehicles (81) 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 (2,654) 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	8
IDEA – PK through Grade 12, Weighted	103
All Other FEFP Eligible Students	<u>2,543</u>
Total	<u>2,654</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.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 80 of 244 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, and 7 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.	(14)	-	-
Our tests included 244 of the 2,654 students reported as being transported by the District.	-	80	(72)
In conjunction with our general tests of student transportation we identified certain issues related to 416 additional students.	-	<u>416</u>	<u>(416)</u>
Total	<u>(14)</u>	<u>496</u>	<u>(488)</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 DOE.

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 Taylor 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 (e.g., 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. 57] Our general tests disclosed that the reported number of buses in operation was overstated by eight buses (four buses in the October 2015 and four buses in the February 2016 reporting survey periods). The buses transported only courtesy riders; consequently, the buses should not have been included in the count of buses in operation. We present this disclosure finding with no proposed adjustment to the student ridership.

October 2015 Survey

Number of Buses in Operation (4)

February 2016 Survey

Number of Buses in Operation (4) (8)

**Students
Transported
Proposed Net
Adjustments**

0

Findings

2. [Ref. 51] Our general tests disclosed that the bus drivers’ reports for four buses in the June 2016 reporting survey period were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 41 students (20 students were in our test) reported on these four buses could not be validated. We determined that 30 of these students were either not enrolled during the reporting survey period (6 students) or were enrolled in a summer reading camp program (24 students) and, as a result, were not eligible for State transportation funding. We propose the following adjustment:

June 2016 Survey

Number of Buses in Operation	(4)	(4)
------------------------------	-----	-----

19 Days in Term

All Other FEFP Eligible Students	(41)	(41)
----------------------------------	------	------

3. [Ref. 52] Our review of the bus drivers’ reports disclosed the following involving the reported ridership of 386 students (33 students were in our test):

- a. The bus drivers’ reports for two buses (one bus in the July 2015 reporting survey period involving 6 students and one bus in the February 2016 reporting survey period involving 38 students) were not available at the time of our examination and could not be subsequently located. Consequently, District records did not demonstrate that the two buses were in operation or the ridership of the students.
- b. The bus drivers’ reports for nine buses (one bus in the October 2015 reporting survey period and eight buses in the February 2016 reporting survey period) were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the report. Consequently, the ridership of 337 students (25 students in the October 2015 reporting survey period and 312 students in the February 2016 reporting survey period) reported on these buses could not be validated. We also noted that the IEPs for 3 of the students reported in the IDEA – PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- c. The bus driver’s report for one bus in the February 2016 reporting survey period used to record student ridership at the time of transportation was not printed until February 16, 2016, which was after the February 2016 reporting survey period. Consequently, this report could not have been used to record the ridership of 5 students at the time of transportation or validate the bus as in operation during that reporting survey period.

We propose the following adjustments:

<u>Findings</u>			<u>Students Transported Proposed Net Adjustments</u>
a. July 2015 Survey			
Number of Buses in Operation	(1)		
<u>12 Days in Term</u>			
All Other FEFP Eligible Students		(6)	
February 2016 Survey			
Number of Buses in Operation	(1)	(2)	
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(38)	(44)
b. October 2015 Survey			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(25)	
February 2016 Survey			
<u>90 Days in Term</u>			
Teenage Parents and Infants		(1)	
IDEA - PK through Grade 12, Weighted		(27)	
All Other FEFP Eligible Students		(284)	(337)
c. February 2016 Survey			
Number of Buses in Operation	(1)	(1)	
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(2)	
All Other FEFP Eligible Students		(3)	(5)

4. [Ref. 53] Our general tests disclosed that two buses in the February 2016 reporting survey period were incorrectly reported as one combined bus, resulting in the number of buses in operation to be underreported by one bus. In addition, the bus driver's report for one of these buses was not signed by the bus driver attesting to the accuracy of the of the ridership reflected on the reports; consequently, the ridership of 34 students (2 students were in our test) could not be validated. We propose the following adjustment:

February 2016 Survey			
Number of Buses in Operation	<u>1</u>	<u>1</u>	
<u>90 Days in Term</u>			
All Other FEFP Eligible Students		(34)	(34)

Findings

5. [Ref. 54] Eighteen students (8 students were in our test) were either not marked as riding the bus (12 students) or were not listed on the bus drivers' reports (6 students) during the reporting survey periods. In addition, 1 of the students lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(13)	

February 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	(18)
----------------------------------	-----	------

6. [Ref. 55] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category; however, the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	5	

February 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

7. [Ref. 56] Nine students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned school and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	(9)
Proposed Net Adjustment		
Student Ridership		<u>(488)</u>
Number of Buses in Operation	<u>(14)</u>	

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Taylor County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported; (2) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) bus driver reports are timely completed, signed, and dated by the bus drivers and retained in readily accessible files; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as having met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (5) only ESE students whose IEPs authorize extended school year services or students attending nonresidential DJJ programs are reported for State transportation funding in the summer reporting survey periods; and (6) the distance from home to the students' assigned schools is verified as being 2 miles or more prior to reporting students in the All Other FEFP Eligible Students ridership category.

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
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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 Taylor County

For the fiscal year ended June 30, 2016, the District received \$568,673 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>
July 2015	4	6
October 2015	38	1,338
February 2016	35	1,269
June 2016	<u>4</u>	<u>41</u>
Totals	<u>81</u>	<u>2,654</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
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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



THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY

318 North Clark Street
Perry, Florida 32347
(850) 838-2500 – Telephone
(850) 838-2501 – Fax
Taylor.k12.fl.us
Danny Glover Jr., Superintendent

December 7, 2017

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

Dear Ms. Norman:

We have reviewed the findings of the Full-Time Equivalent (FTE) Student and Transportation Audit for the Taylor County School District for the fiscal year ending June 30, 2016.

We agree with the findings included in the examination of Full-Time Equivalent Students and Student Transportation and present the following corrective actions:

Full-Time Equivalent Student Enrollment

The District management should exercise more care and take corrective action as appropriate to ensure that: students' course schedules are reported in accordance with the schools' bell schedule; only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for the FEFP funding; attendance procedures are properly followed and records are maintained in compliance; students are reported in the proper funding categories for the correct amount of FTE; ESE students are reported in accordance with the Matrix of Services forms; schedules for students receiving instruction at home and online are reported correctly; students in Career Education 9-12 who participate in OJT are reported with accurate time cards and retained; teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; and parents are timely notified when their children are assigned to teachers teaching out of field.

School Board Members

Bonnie Sue Agner
Residence Area One

Brenda H. Carlton
Residence Area Two

Jeannie Mathis
Residence Area Three

Danny Lundy
Residence Area Four

Deidra Dunnell
Residence Area Five

An Equal Opportunity – Equal Access Employer – Veterans' Preference Employer

Student Transportation

The District management should exercise more care and take corrective action to ensure that: the number of buses in operation is accurately reported; only those students who are in membership and are documented having ridden at least one day during the survey window are reported for funding; bus driver reports are timely completed, signed and dated by the drivers and retained; students reported in the IDEA-PK, weighted ridership category have met one of the five criteria required for reporting such and is noted on the IEP's; and the distance from home to the students' assigned schools is verified as being 2 or more miles.

Sincerely,

A handwritten signature in blue ink that reads "Danny Glover, Jr." in a cursive style.

Danny Glover, Jr.
Superintendent, Taylor County Schools