

Report No. 2019-077  
December 2018

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**SUWANNEE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2017



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2016-17 fiscal year, Ted L. Roush served as Superintendent from 11-22-2016, Jerry A. Scarborough served as Superintendent before that date, and the following individuals served as Board members:

	District No.
Jerry Taylor, Chair from 11-22-16	1
Catherine Cason	2
Tim Alcorn from 11-22-16	3
Julie B. Ulmer, Vice Chair through 11-21-16	3
Ed daSilva, Vice Chair from 11-22-16, Chair through 11-21-16	4
Ronald White	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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**SUWANNEE COUNTY DISTRICT SCHOOL BOARD**  
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# SUWANNEE COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DIT	Days in Term
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

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Suwannee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted:

- 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 5 of the 35 students in our ESOL test, 1 of the 2 students in our ESE Support Levels 4 and 5 test, and 11 of the 34 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 22 of the 215 students in our student transportation test, in addition to 101 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 and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 14 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.7643 but has a potential impact on the District's weighted FTE of negative 5.2594. Noncompliance related to student transportation resulted in six findings and a proposed net adjustment of negative 114 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 Department of Education (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, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$21,883 (negative 5.2594 times \$4,160.71).

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 Suwannee 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 Suwannee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had nine schools, one cost center, and three virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2017, State funding totaling \$25.2 million was provided through the FEFP to the District for the District-reported 5,961.54 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
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### **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.

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. 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 by the Department

of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

### **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 classified as a student with a disability under the IDEA, 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 \$1.3 million 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 Suwannee 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, 2017. 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 2016-17* 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 misstatements 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 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 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 Suwannee 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, 2017.

### ***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 weaknesses<sup>1</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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

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<sup>1</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in 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  
December 7, 2018

# 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, 2017, the Suwannee County District School Board (District) reported to the DOE 5,961.54 unweighted FTE as recalibrated at nine District schools, one cost center, and three virtual education cost centers. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (13) consisted of the total number of brick and mortar schools and cost centers in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,916) 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 5 of the 35 students in our ESOL test,<sup>2</sup> 1 of the 2 students in our ESE Support Levels 4 and 5 test,<sup>3</sup> and 11 of the 34 students in our Career Education 9-12 test.<sup>4</sup>

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	12	7	2,257	57	1	4,554.03	36.8888	6.8485
Basic with ESE Services	13	7	470	34	3	992.66	21.2071	(.1930)
ESOL	7	3	127	35	5	206.51	27.3413	(2.5525)
ESE Support Levels 4 and 5	4	2	2	2	1	2.65	1.5000	(.5000)
Career Education 9-12	3	2	60	34	11	205.69	10.7795	(6.3673)
All Programs	13	7	2,916	162	21	5,961.54	97.7167	(2.7643)

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 1, 4, 7, and 8 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 5 on *SCHEDULE D*.

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

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (119) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 53 and found exceptions for 5 teachers.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

## SCHEDULE B

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### 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>
101 Basic K-3	1.3437	1.103	1.4821
102 Basic 4-8	.7972	1.000	.7972
103 Basic 9-12	4.7076	1.001	4.7123
111 Grades K-3 with ESE Services	.5000	1.103	.5515
112 Grades 4-8 with ESE Services	(.6263)	1.000	(.6263)
113 Grades 9-12 with ESE Services	(.0667)	1.001	(.0668)
130 ESOL	(2.5525)	1.194	(3.0477)
255 ESE Support Level 5	(.5000)	5.376	(2.6880)
300 Career Education 9-12	<u>(6.3673)</u>	1.001	<u>(6.3737)</u>
Total	<u>(2.7643)</u>		<u>(5.2594)</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

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## 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>#0012</u>	<u>#0089</u>	
101 Basic K-3	.4411	.....	.9026	1.3437
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4411)	.....	(.9026)	(1.3437)
255 ESE Support Level 5	.....	.....	(.5000)	(.5000)
300 Career Education 9-12	.....	<u>(1.4854)</u>	.....	<u>(1.4854)</u>
Total	<u>.0000</u>	<u>(1.4854)</u>	<u>.0000</u>	<u>(1.4854)</u>

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

<b><u>No. Program</u></b>	<b><u>Brought Forward</u></b>	<b><u>Proposed Adjustments (1)</u></b>		<b><u>Total</u></b>
		<b><u>#0091</u></b>	<b><u>#7023</u></b>	
101 Basic K-3	1.3437	.....	.....	1.3437
102 Basic 4-8	.0000	.8676	(.0704)	.7972
103 Basic 9-12	.0000	4.6409	.0667	4.7076
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
112 Grades 4-8 with ESE Services	.0000	(.4855)	(.1408)	(.6263)
113 Grades 9-12 with ESE Services	.0000	.....	(.0667)	(.0667)
130 ESOL	(1.3437)	(1.2088)	.....	(2.5525)
255 ESE Support Level 5	(.5000)	.....	.....	(.5000)
300 Career Education 9-12	<u>(1.4854)</u>	<u>(4.8819)</u>	<u>.....</u>	<u>(6.3673)</u>
<b>Total</b>	<b><u>(1.4854)</u></b>	<b><u>(1.0677)</u></b>	<b><u>(.2112)</u></b>	<b><u>(2.7643)</u></b>

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

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Suwannee County District School Board (District) 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 2016-17* issued by the DOE. 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 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

#### Suwannee Primary School (#0011)

1. [Ref. 1101] The *ELL Student Plan* for one student was not prepared until November 7, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4411	
130 ESOL	<u>(.4411)</u>	<u>.0000</u>
		<u>.0000</u>

#### Riveroak Technical College (#0012)

2. [Ref. 1201] The timecards for three students in Career Education 9-12 who participated in OJT indicated that the students did not work during the applicable reporting survey periods and School records did not evidence that the students were otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.8007)</u>	<u>(.8007)</u>
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Riveroak Technical College (#0012)** (Continued)

3. [Ref. 1202] More work hours were reported than were supported by the timecards for four students in Career Education 9-12 who participated in OJT. In addition, the timecard for one of the students was not signed by the student's employer. We propose the following adjustment:

300 Career Education 9-12	(.6847)	(.6847)
		<u>(1.4854)</u>

**Branford Elementary School (#0089)**

4. [Ref. 8901] School records did not evidence that one ELL student student's parents were notified of their child's ESOL placement. We propose the following adjustment:

101 Basic K-3	.9026	
130 ESOL	<u>(.9026)</u>	.0000

5. [Ref. 8902] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
255 ESE Support Level 5	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Branford High School (#0091)**

6. [Ref. 9101] School records did not evidence that one ESE student was in attendance during the February 2017 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.4855)</u>	(.4855)
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7. [Ref. 9102] Two ELL students were reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8676	
130 ESOL	<u>(.8676)</u>	.0000

8. [Ref. 9103] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Branford High School (#0091)** (Continued)

103 Basic 9-12	.2142	
130 ESOL	<u>(.2142)</u>	.0000

9. [Ref. 9104] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5822)</u>	(.5822)
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10. [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in Business Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.0101	
300 Career Education 9-12	<u>(1.0101)</u>	.0000

11. [Ref. 9171/72] Two teachers who were hired with temporary certificates did not complete the Florida General Knowledge requirements within 1 calendar year from the date of employment in accordance with Section 1012.56(7)(b)(c), Florida Statutes. In addition, one teacher (Ref. 9171) was not approved by the School Board to teach out of field in Agriculture (Ref. 9172) and the other teacher (Ref. 9171) was not approved to teach out of field in ESOL until January 24, 2017, which was after the October 2016 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status (Ref. 9172) or were not notified until February 9, 2017 (Ref. 9171), which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 9171</u>		
103 Basic 9-12	.1270	
130 ESOL	<u>(.1270)</u>	.0000

<u>Ref. 9172</u>		
103 Basic 9-12	3.2896	
300 Career Education 9-12	<u>(3.2896)</u>	<u>.0000</u>

(1.0677)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Suwannee Virtual Instruction Program (#7001)**

12. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Marketing but taught a course that required certification in Art. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was reported in a Basic education program, we present this disclosure finding with no proposed adjustment.

.0000

.0000

**Suwannee Virtual School (#7023)**

13. [Ref. 702301/02] Three virtual education students (one student was in our Basic test and two students were in our Basic with ESE Services test) were either not enrolled in a virtual course until after the 180-day school year (Ref. 702301) or were not enrolled in virtual courses until after the February 2017 reporting survey period (Ref. 702302) and did not complete the courses until after the end of the 180-day school year. Consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustments:

<u>Ref. 702301</u>			
102 Basic 4-8	(.0704)		(.0704)
 <u>Ref. 702302</u>			
112 Grades 4-8 with ESE Services	(.1408)		(.1408)

14. [Ref. 702370] Parents were not notified of one teacher’s out-of-field status in Art, Math, Science, and Business Education. In addition, the teacher was not approved by the School Board to teach out of field in Business Education. We propose the following adjustment

103 Basic 9-12	.0667		
113 Grades 9-12 with ESE Services	(.0667)		.0000
			<u>(.2112)</u>

**Proposed Net Adjustment** **(2.7643)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Suwannee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are timely prepared and documentation is retained to support students' eligibility to be reported in the ESOL Program; (2) parents are timely notified of their children's ESOL placements; (3) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (5) documentation of job searches are maintained on file for students in Career Education 9-12 who participate in OJT that were not employed during the reporting survey period; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms; (7) only students who are documented in attendance at least 1 day during the reporting survey periods are reported for FEFP funding; (8) virtual education courses completed after the end of the school year are not reported for FEFP funding if the students were not enrolled in the courses during the October or February reporting survey periods of the school year; (9) teachers are appropriately 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 out-of-field teachers; and (10) teachers hired under a temporary certificate complete the Florida General Knowledge requirements within 1 calendar year of employment in accordance with Section 1012.56(7)(b)(c), Florida Statutes.

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 2016-17*

## **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-1.04Ref. 51

3, FAC, *Maintaining Auditable FTE Records*

*FTE General Instructions 2016-17*

*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 2016-17*

## **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-6.0331, 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

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Suwannee 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 Suwannee 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 Suwannee County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had nine schools other than charter schools, one cost center, and three virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$25.2 million was provided through the FEFP to the District for the District-reported 5,961.54 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**

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. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

#### **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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

#### **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*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Suwannee Primary School	1
2. Riveroak Technical College	2 and 3
3. Branford Elementary School	4 and 5
4. Branford High School	6 through 11
5. Suwannee Virtual Instruction Program	12
6. Suwannee Virtual Franchise	NA
7. Suwannee Virtual School	13 and 14



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Suwannee 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, 2017. 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 2016-17* 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 misstatements 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 Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

### **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 weaknesses<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the 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 Auditing Standards* and all findings, along with the views of responsible officials, are described in

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<sup>5</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

*SCHEDULE 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, 2018

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Suwannee County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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, 2017. (See NOTE B.) The population of vehicles (141) 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 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,263) consisted of the total number of funded 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 Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	130
All Other FEFP Eligible Students	<u>6,133</u>
Total	<u>6,263</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 22 of 215 students in our student transportation test.<sup>6</sup>

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<sup>6</sup> For student transportation, the material noncompliance is composed of Findings 2, 4, 5, and 6 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.	(21)	-	-
Our tests included 215 of the 6,263 students reported as being transported by the District.	-	22	(16)
In conjunction with our general tests of student transportation we identified certain issues related to 101 additional students.	-	<u>101</u>	<u>(98)</u>
Total	<u>(21)</u>	<u>123</u>	<u>(114)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Suwannee County District School Board (District) 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 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

### Students Transported Proposed Net Adjustments

### 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 2016 reporting survey periods and the February and June 2017 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 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] The number of DIT for 3,146 students was incorrectly reported. One student in the July 2016 reporting survey period was reported for 12 DIT but should have been reported for 7 DIT based on the School’s summer instructional schedule. In addition, 3,145 students were reported for 87 DIT but should have been reported for 85 DIT in the October 2016 reporting survey period due to schools being closed 2 days for hurricanes. We propose the following adjustments:

#### **July 2016 Survey**

##### 12 Days in Term

IDEA - PK through Grade 12, Weighted (1)

##### 7 Days in Term

IDEA - PK through Grade 12, Weighted 1

#### **October 2016 Survey**

##### 87 Days in Term

IDEA - PK through Grade 12, Weighted (64)

All Other FEFP Eligible Students (3081)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

85 Days in Term

IDEA - PK through Grade 12, Weighted	64	
All Other FEFP Eligible Students	<u>3081</u>	0

2. [Ref. 52] Our general tests disclosed that seven students (two students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighed ridership category. School records did not demonstrate that five of the students were classified as individuals with disabilities under the IDEA; however, three of the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. IEPs for the two remaining students were not available at the time of our examination and could not be subsequently located and one of these students was not enrolled in school during the July 2016 reporting survey week. We propose the following adjustments:

**July 2016 Survey**

7 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
--------------------------------------	-----	--

**October 2016 Survey**

85 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>3</u>	(4)

3. [Ref. 53] Twenty-one bus drivers' reports were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 95 students reported on those buses could not be validated. We propose the following adjustments:

**October 2016 Survey**

Number of Buses in Operation	<u>(10)</u>	
------------------------------	-------------	--

85 Days in Term

All Other FEFP Eligible Students	(45)	
----------------------------------	------	--

**February 2017 Survey**

Number of Buses in Operation	<u>(11)</u>	
------------------------------	-------------	--

	<u>(21)</u>	
--	-------------	--

87 Days in Term

All Other FEFP Eligible Students	<u>(50)</u>	(95)
----------------------------------	-------------	------

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

4. [Ref. 54/55] Five students (four students were in our test) were not listed on the supporting bus drivers' reports; consequently, the students were not eligible to be reported for State transportation funding. In addition, one of the students (Ref. 55) lived less than 2 miles from the student's assigned school. We propose the following adjustments:

**Ref. 54**

**February 2017 Survey**

87 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

**Ref. 55**

**October 2016 Survey**

85 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

**February 2017 Survey**

87 Days in Term

All Other FEFP Eligible Students	(1)	(4)
----------------------------------	-----	-----

5. [Ref. 56] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. Four of the students lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. The IEP for the remaining PK student was not available at the time of our examination and could not be subsequently located, and only PK students who are documented as enrolled in an ESE Program are eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2016 Survey**

85 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

**February 2017 Survey**

87 Days in Term

All Other FEFP Eligible Students	(2)	(5)
----------------------------------	-----	-----

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

6. [Ref. 57] Eleven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for seven students were not available at the time of our examination and could not be subsequently located, and the IEPs for four students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that six of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the five students remaining were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2016 Survey**

15 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

**October 2016 Survey**

85 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	1	

**February 2017 Survey**

87 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	2	

**June 2017 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	(5)

**Proposed Net Adjustment**

**(114)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Suwannee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) students reported in the IDEA – PK through Grade 12, Weighted ridership category are students classified as students with disabilities under the IDEA and whose IEPs document one of the five criteria required for reporting in the weighted ridership category; (3) the number of buses in operation is accurately reported and bus driver reports are retained to support this reporting; (4) only those students who are documented as having been transported at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; and (6) only PK students who are enrolled in an ESE Program and have valid IEPs are reported 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 2016-17*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Suwannee County District School Board (District) 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 classified as a student with a disability under the IDEA, 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 Suwannee County

For the fiscal year ended June 30, 2017, the District received \$1.3 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2016	3	8	0
October 2016	68	3,145	586
February 2017	68	3,101	576
June 2017	<u>2</u>	<u>9</u>	<u>0</u>
Totals	<u>141</u>	<u>6,263</u>	<u>1,162</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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 DOE for the fiscal year ended June 30, 2017. 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

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## SUWANNEE COUNTY SCHOOL DISTRICT



1729 Walker Avenue, SW, Suite 200 • Live Oak, Florida 32064  
Telephone: (386) 647-4600 • Fax: (386) 364-2635  
www.suwannee.k12.fl.us

**TED L. ROUSH**  
Superintendent of Schools

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

**JERRY TAYLOR**  
DISTRICT 1

**CATHERINE CASON**  
DISTRICT 2

**TIM ALCORN**  
DISTRICT 3

**ED DA SILVA**  
DISTRICT 4

**RONALD WHITE**  
DISTRICT 5

**LEONARD J. DIETZEN, III**  
BOARD ATTORNEY

December 7, 2018

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

Dear Ms. Norman:

In response to the preliminary and tentative audit findings report on the Florida Education Finance Program Full-Time Equivalent (FTE) Student Enrollment and Student Transportation of the Suwannee County District School Board for the fiscal year ended June 30, 2017, we present the following statements.

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

#### **Findings #1, #4, #5, #7, #8, #10, #11, #12, and #14**

The District has determined that many of the errors in reporting stem from a lack of time in the data input schedule for appropriate checks and action needed. Certain data related to special populations are not being entered in a timely enough fashion to allow for District/School Administrative review of data and practice. The Superintendent has agreed to initiate a requirement that all student schedule data will be ready to review earlier to allow for District/School Administration review and action.

#### **Findings #2, #3, and #9**

The Director of CTE for the District is submitting a protocol for review of time card data prior to submission to FDOE. This protocol will be submitted to the Superintendent and kept on file with documentation of review. This protocol will be implemented at all District schools that offer OJT.

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Finding #6

This error was related to a student temporarily placed in an alternative classroom setting. The principal has already implemented a change in the way that attendance is recorded that will meet future requirements.

Finding #13

This finding is the result of a misunderstanding of eligibility for reporting. The Principal of the Suwannee Virtual School has been made aware of the requirements for future reporting.

**Student Transportation**

Findings #1 and #4

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

Finding #2

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

Finding #3

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

We have also changed our process for the record/documentation retention for future audits to ensure documentation is available and accessible.

Findings #5 and #6

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

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


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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ted L. Roush". The signature is fluid and cursive, with the first name "Ted" being the most prominent.

Ted L. Roush  
Superintendent of Schools

TLR/vmd