

**GADSDEN 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, Roger P. Milton served as Superintendent of the Gadsden County Schools from 11-22-16, Dr. Pink Hightower served as Interim Superintendent of the Gadsden County Schools from 10-1-16 through 11-21-16, Reginald C. James served as Superintendent before that date, and the following individuals served as Board members:

	District No.
Audrey D. Lewis from 11-22-16 ^a	1
Steve Scott, Vice Chair from 11-22-16	2
Isaac Simmons Jr., Chair from 11-22-16, Vice Chair through 11-21-16	3
Charlie D. Frost, Sr.	4
Tyrone D. Smith from 11-22-16	5
Roger P. Milton, Chair through 11-21-16	5

^a Board Member position vacant through 11-21-16.

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

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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GADSDEN COUNTY DISTRICT SCHOOL BOARD
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GADSDEN COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
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
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and student transportation, the Gadsden 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:

- State requirements governing noncertificated instructional personnel, teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 9 of the 54 teachers in our test. Two (4 percent) of the 54 teachers in our test taught at charter schools but none of the teachers with exceptions taught at charter schools.
- 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 60 of the 61 students in our ESOL test and 3 of the 15 students in our ESE Support Levels 4 and 5 test. Three (5 percent) of the 61 students in our ESOL test attended charter schools and 3 (5 percent) of the 60 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 40 of the 263 students in our student transportation test in addition to 558 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 12 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 45.5158 (31.0255 applicable to District schools other than charter schools and 14.4903 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 62.1897 (47.0814 applicable to District schools other than charter schools and 15.1083 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 598 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 \$258,753 (negative 62.1897 times \$4,160.71), of which \$195,892 is applicable to District schools other than charter schools and \$62,861 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 15 schools other than charter schools, 2 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$25.6 million was provided through the FEFP to the District for the District-reported 5,293.54 unweighted FTE as recalibrated, which included 500.82 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

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.

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 \$1.5 million for student transportation as part of the State funding through the FEFP.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Gadsden 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 teachers and students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Gadsden 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 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, 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 English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. 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 17, 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 Gadsden County District School Board (District) reported to the DOE 5,293.54 unweighted FTE as recalibrated, which included 500.82 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 2 charter schools, 2 cost centers, and 2 virtual education cost centers.

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 (21) consisted of the total number of brick and mortar schools, including charter 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 (3,872) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 60 of the 61 students in our ESOL test² and 3 of the 15 students in our ESE Support Levels 4 and 5 test.³ Three (5 percent) of the 61 students in our ESOL test attended charter schools and 3 (5 percent) of the 60 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students</u>	<u>Recalibrated</u>		<u>Proposed</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	18	9	3,084	89	3	4,113.4300	78.0725	29.9719
Basic with ESE Services	19	9	574	41	3	852.6500	31.3444	(15.7225)
ESOL	11	7	197	61	60	162.0400	42.2114	(42.4198)
ESE Support Levels 4 and 5	6	4	17	15	3	23.5400	13.0397	(3.5166)
Career Education 9-12	6	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>141.8800</u>	<u>.0000</u>	<u>(13.8288)</u>
All Programs	21	10	<u>3,872</u>	<u>206</u>	<u>69</u>	<u>5,293.5400</u>	<u>164.6680</u>	<u>(45.5158)</u>

² For ESOL, the material noncompliance is disclosed in Finding 1 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 7, 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, of which 117 applicable to District schools other than charter schools and 2 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing noncertificated instructional personnel, teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 9 of the 54 teachers in our test.⁴ Two (4 percent) of the 54 teachers in our test taught at charter schools and none of the teachers with exceptions taught at charter schools.

Proposed Adjustments

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

The ultimate resolution of our proposed adjustments to the FTE 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, 5, 8, 10, and 11 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	36.6070	1.103	40.3775
102 Basic 4-8	5.3381	1.000	5.3381
103 Basic 9-12	2.0268	1.001	2.0288
111 Grades K-3 with ESE Services	(14.8835)	1.103	(16.4165)
112 Grades 4-8 with ESE Services	(.4999)	1.000	(.4999)
113 Grades 9-12 with ESE Services	.1512	1.001	.1514
130 ESOL	(42.4198)	1.194	(50.6492)
254 ESE Support Level 4	(3.0165)	3.607	(10.8805)
255 ESE Support Level 5	(.5001)	5.376	(2.6885)
300 Career Education 9-12	(13.8288)	1.001	(13.8426)
Subtotal	(31.0255)		(47.0814)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	(5.9998)	1.103	(6.6178)
102 Basic 4-8	(8.0002)	1.000	(8.0002)
112 Grades 4-8 with ESE Services	(.4903)	1.000	(.4903)
Subtotal	(14.4903)		(15.1083)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	30.6072	1.103	33.7597
102 Basic 4-8	(2.6621)	1.000	(2.6621)
103 Basic 9-12	2.0268	1.001	2.0288
111 Grades K-3 with ESE Services	(14.8835)	1.103	(16.4165)
112 Grades 4-8 with ESE Services	(.9902)	1.000	(.9902)
113 Grades 9-12 with ESE Services	.1512	1.001	.1514
130 ESOL	(42.4198)	1.194	(50.6492)
254 ESE Support Level 4	(3.0165)	3.607	(10.8805)
255 ESE Support Level 5	(.5001)	5.376	(2.6885)
300 Career Education 9-12	(13.8288)	1.001	(13.8426)
Total	(45.5158)		(62.1897)

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>Districtwide</u>	<u>Proposed Adjustments (1)</u>		<u>Balance Forward</u>
		<u>#0041</u>	<u>#0071</u>	
101 Basic K-3	36.3091	.0153	.....	36.3244
102 Basic 4-8	5.3311	.0070	.....	5.3381
103 Basic 9-12	.4998	.....	1.5270	2.0268
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	(.4999)	.....	(.4999)
113 Grades 9-12 with ESE Services	.....	.....	.1512	.1512
130 ESOL	(42.1400)	.....	.....	(42.1400)
254 ESE Support Level 4	.....	.9777	(3.0714)	(2.0937)
255 ESE Support Level 5	.....	(.5001)	.....	(.5001)
300 Career Education 9-12	.....	.....	(13.8288)	(13.8288)
Total	<u>.0000</u>	<u>.0000</u>	<u>(15.2220)</u>	<u>(15.2220)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#0201</u>	<u>#9104*</u>	
101 Basic K-3	36.3244	.2826	(5.9998)	30.6072
102 Basic 4-8	5.3381	.....	(8.0002)	(2.6621)
103 Basic 9-12	2.0268	.....	.....	2.0268
111 Grades K-3 with ESE Services	.0000	(14.8835)	.....	(14.8835)
112 Grades 4-8 with ESE Services	(.4999)	.....	(.4903)	(.9902)
113 Grades 9-12 with ESE Services	.1512	.....	.....	.1512
130 ESOL	(42.1400)	(.2798)	.....	(42.4198)
254 ESE Support Level 4	(2.0937)	(.9228)	.....	(3.0165)
255 ESE Support Level 5	(.5001)	.....	.....	(.5001)
300 Career Education 9-12	<u>(13.8288)</u>	<u>.....</u>	<u>.....</u>	<u>(13.8288)</u>
Total	<u>(15.2220)</u>	<u>(15.8035)</u>	<u>(14.4903)</u>	<u>(45.5158)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Gadsden 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*.

Proposed Net Adjustments (Unweighted FTE)

Findings

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.

Districtwide - Reporting of ESOL

1. [Ref. 101] Our review of the supporting documentation for 60 ELL students reported in the ESOL Program disclosed that the students had one or more of the following exceptions:

- The file was not available at the time of our examination and could not be subsequently located.
- The *ELL Student Plans* were incomplete as they did not include the students' course schedules or did not identify all the courses that were to employ ESOL strategies.
- The *ELL student Plans* were not timely completed.
- Parents were not notified of their children's ESOL placements or the letters notifying the parents were not dated; consequently, District records did not demonstrate that the parents were timely notified.
- ELL Committees were not convened by October 1 or within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.

Findings

Districtwide - Reporting of ESOL (Continued)

We propose the following adjustment:

101 Basic K-3	36.3091	
102 Basic 4-8	5.3311	
103 Basic 9-12	.4998	
130 ESOL	<u>(42.1400)</u>	<u>.0000</u>
		<u>.0000</u>

Districtwide - Reporting of Bell Schedules

2. [Ref. 4102/9101/19101/910401] Student course schedules were incorrectly reported for four of the nine nonvirtual schools tested. The daily instructional and bell schedules provided by the schools supported a varying number of instructional minutes per week that met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedules. We noted differences ranging from 150 CMW to 600 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the schools' instructional and bell schedules. 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.

.0000

George W. Munroe Elementary School (#0041)

3. [Ref. 4101] The *Matrix of Services* form for one ESE student did not include three special consideration points for which the student was eligible. We determined that the student should have been reported in Program No. 254 (ESE Support Level 4); however, the student was reported in Program No. 112 (Grades 4-8 with ESE Services) in the October 2016 reporting survey period and in Program No. 255 (ESE Support Level 5) in the February 2017 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.4999)	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(.5001)</u>	<u>.0000</u>

4. [Ref. 4171] School records did not evidence that one Speech-Language Pathology Assistant who provided language therapy services was under the required on-site supervision 100 percent of the time by a Speech-Language Pathologist licensed through the Department of Health. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

George W. Munroe Elementary School (#0041) (Continued)

101 Basic K-3	.0153	
102 Basic 4-8	.0070	
254 ESE Support Level 4	(.0223)	.0000
		.0000

East Gadsden High School (#0071)

5. [Ref. 7171/72/74] The parents of one student taught by three out-of-field teachers were not notified of the teachers' out-of-field status in Math for Grades 6-12 (Ref. 7171/74) or Reading (Ref. 7172). In addition, two of the teachers (Ref. 7171/74) were not approved by the School Board to teach out-of-field in Math. Since the student involved was cited in Finding No. 7 (Ref. 7102), we present this disclosure finding with no proposed adjustment.

.0000

6. [Ref. 7101] Our examination disclosed that the course schedules reported for 134 students (2 students were in our Basic test) during the October 2016 and February 2017 reporting survey periods included courses taken at an on-campus virtual learning lab where the instruction was provided directly by Edgenuity, a Florida DOE-approved virtual education provider. Virtual instruction courses are only eligible to be reported for FEFP funding during the June 2017 reporting survey period based upon successful completion of the courses by the students within the 2016-17 school year. School records did not demonstrate that these students successfully completed the courses during the 2016-17 school year; consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(14.3732)	
113 Grades 9-12 with ESE Services	(.8488)	(15.2220)

Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "All of the 134 students identified in the finding were enrolled in blended on-line courses where the teachers of record were East Gadsden High School teachers who provided primary instruction. During the 2016-17 school year FTE reporting for Surveys 2 and 3 the course flags were inadvertently left off the master schedule and should have been flagged as blended courses (not virtual) since the students received primary instruction by the school's teachers with on-line intervention assistance provided by Edgenuity." The Edgenuity courses covered a wide range of course disciplines, including Biology, Physical Science, Geometry, and Spanish. According to the District's records, two (Follow-up Continued on Next Page)

Findings

East Gadsden High School (#0071) (Continued)

District teachers were associated with the Edgenuity courses, one certified in Social Science and one in Art and Media Specialist; as a result, neither of the District's teachers were certified to provide primary instruction in many of the course disciplines listed. Additionally, as indicated in the Finding, District records did not demonstrate that the 134 students successfully completed the courses during the 2016-17 school year. Accordingly, the Finding stands as presented.

7. [Ref. 7102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

8. [Ref. 7173/75/76] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESE (Ref. 7173), Business Education (Ref. 7175), or Physical Education (Ref. 7176). In addition, one of the teachers was not approved by the School Board to teach out of field in Business Education (Ref. 7175) until November 22, 2016, which was after the October 2016 reporting survey period. We propose the following adjustments:

<u>Ref. 7173</u>		
103 Grades 9-12 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

<u>Ref. 7175</u>		
103 Basic 9-12	13.8288	
300 Career Education 9-12	<u>(13.8288)</u>	.0000

<u>Ref. 7176</u>		
103 Grades 9-12 with ESE Services	.0714	
254 ESE Support Level 4	<u>(.0714)</u>	.0000

(15.2220)

Stewart Street Elementary School (#0201)

9. [Ref. 20102] School staff indicated that student attendance was recorded utilizing the District's Web-based automated attendance recording system, Skyward. We reviewed the *Attendance Transaction Tracking* report generated from Skyward to determine when and by whom student attendance records were recorded or changed and determined that all but two of the teachers submitted attendance during the reporting survey periods. Consequently, the attendance for 23 students (2 students were *Finding Continues on Next Page*)

Findings

Stewart Street Elementary School (#0201) (Continued)

in our Basic with ESE Services test and 1 student was in our ESE Support Levels 4 or 5 test) taught by these two teachers could not be verified. We propose the following adjustment:

111 Grades K-3 with ESE Services	(14.8835)	
254 ESE Support Level 4	<u>(.9200)</u>	(15.8035)

Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "Documentation is available through the School Food Services logs to validate that those 17 students were in attendance." However, School Food Services logs do not evidence attendance in the classroom. Accordingly, the Finding stands as presented.

10. [Ref. 20171] One teacher was approved to teach out of field in ESE in a prior school year but had not earned the college credit toward certification in ESE required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Grades K-3 with ESE Services	.0028	
254 ESE Support Level 4	<u>(.0028)</u>	.0000

11. [Ref. 20172] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	.2798	
130 ESOL	<u>(.2798)</u>	.0000
		<u>(15.8035)</u>

Crossroad Academy Charter School (#9104)

12. [Ref. 910402] School staff indicated that student attendance was recorded utilizing the District's Web-based automated attendance recording system, Skyward. We reviewed the *Attendance Transaction Tracking* report generated from Skyward to determine when and by whom student attendance records were recorded or changed and determined that all but two of the teachers submitted attendance during the
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crossroad Academy Charter School (#9104) (Continued)

reporting survey periods. Consequently, the attendance for 29 students (1 student was in our Basic test) taught by these two teachers could not be verified. We propose the following adjustment:

101 Basic K-3	(5.9998)	
102 Basic 4-8	(8.0002)	
112 Grades 4-8 with ESE Services	(.4903)	(14.4903)
		(14.4903)

Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "According to the school, it operated under the assumption that if students were present there was no need enter their presence in the system and assumed it would be defaulted to present if nothing was entered for them . . . " and "Documentation from the Raptor system and the School Food Services system were provided to the auditor that validated students were in attendance during the time in question." As noted in the Finding, two teachers did not submit attendance and documentation from the School Food Services system would not evidence attendance in the classroom. In addition, the attendance of the students referred to in the Finding were not documented in the Raptor system during the reporting survey periods. Accordingly, the Finding stands as presented.

Proposed Net Adjustment **(45.5158)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Gadsden County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the CMW in students' course schedules are reported in accordance with the schools' daily instructional and bell schedules, (2) *ELL Student Plans* are timely prepared and include the students' course schedules that identify all of the courses that are to employ ESOL strategies; (3) parents are timely notified of their children's ESOL placements and documentation is retained; (4) ELL Committees are timely convened for students being considered for continuation of their ESOL placements beyond 3 years from each student's DEUSS anniversary date; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (6) virtual instruction courses are reported only in the June reporting survey periods and FTE is only reported for each course that has been successfully completed; (7) attendance procedures are properly monitored and appropriate reports are retained for attendance taking activity of all teachers recording attendance; (8) 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 teachers teaching out of field; (9) out-of-field teachers earn the required college credit towards certification in their out-of-field area in accordance with SBE Rule 6A-1.0503, FAC, and the teachers' training timelines; and (10) Speech-Language Pathology Assistants providing services to students are under the supervision at all times by a Speech Language Pathologist licensed by the Department of Health.

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-1.04513, 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*

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 Gadsden 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 Gadsden 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 Gadsden County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 15 schools other than charter schools, 2 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$25.6 million was provided through the FEFP to the District for the District-reported 5,293.54 unweighted FTE as recalibrated, which included 500.82 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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*

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, 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>
District Wide – Reporting of ESOL	1
District Wide – Reporting of Bell Schedules	2
1. George W. Munroe Elementary School	3 and 4
2. East Gadsden High School	5 through 8
3. Havana Magnet School	NA
4. Greensboro Elementary School	NA
5. St. Johns Elementary School	NA
6. Stewart Street Elementary School	9 through 11
7. Gadsden Virtual Instruction Program	NA
8. Gadsden Virtual Franchise	NA
9. Head Start Program	NA
10. Crossroad Academy Charter School*	12

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Gadsden 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 Gadsden 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 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, 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

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.

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 17, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Gadsden 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 (145) 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 (6,192) 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>
Teenage Parents and Infants	2
IDEA – PK through Grade 12, Weighted	472
All Other FEFP Eligible Students	<u>5,718</u>
Total	<u>6,192</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 40 of 263 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 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.	(11)	-	-
Our tests included 263 of the 6,192 students reported as being transported by the District.	-	40	(40)
In conjunction with our general tests of student transportation we identified certain issues related to 558 additional students.	-	<u>558</u>	<u>(558)</u>
Total	<u>(11)</u>	<u>598</u>	<u>(598)</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

Gadsden 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*.

Findings

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 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] Our general tests disclosed that the number of DIT for 92 students was incorrectly reported in the July 2016 and the June 2017 reporting survey periods. The students were reported for 16 or 20 DIT rather than the 15 or 12 DIT in the District's summer instructional schedules. We propose the following adjustments:

July 2016 Survey

20 Days in Term

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

16 Days in Term

IDEA - PK through Grade 12, Weighted	(62)
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15 Days in Term

IDEA - PK through Grade 12, Weighted	86
All Other FEFP Eligible Students	1

Findings

June 2017 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted (5)

12 Days in Term

IDEA - PK through Grade 12, Weighted 5 0

2. [Ref. 52] Our general tests of reported ridership disclosed that one student was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The student was not classified as an IDEA student and was not enrolled in a nonresidential DJJ Program; consequently, the student was not eligible to be reported for State transportation funding in the June 2017 reporting survey period. We propose the following adjustment:

June 2017 Survey

16 Days in Term

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

3. [Ref. 53] Our general tests disclosed that the bus drivers’ reports for 11 buses were either not available at the time of our examination and could not be subsequently located (6 buses) or were reported with an invalid bus number (5 buses). We also noted that five students were reported on routes for which documentation was not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 71 students (1 student was in our test) reported on these buses and routes could not be validated. We propose the following adjustments:

October 2016 Survey

Number of Buses in Operation (8)

90 Days in Term

All Other FEFP Eligible Students (33)

February 2017 Survey

Number of Buses in Operation (3)
(11)

90 Days in Term

All Other FEFP Eligible Students (38) (71)

Findings

4. [Ref. 54] Our review of the bus drivers' reports disclosed that four reports (related to two buses in the July 2016 reporting survey period, one bus in the October 2016 reporting survey period, and one bus in the February 2017 reporting survey period) were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Consequently, the ridership of the 168 students (8 students were in our test) reported on these buses could not be validated. We also noted that the number of DIT for 28 of the students was reported for 16 or 20 DIT rather than the 15 DIT in the District's summer instructional schedule. We propose the following adjustments:

July 2016 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(11)
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16 Days in Term

IDEA - PK through Grade 12, Weighted	(17)
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October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(12)
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February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(128)</u>	(168)
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Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "The District has rosters that were checked off by the bus drivers who were working on the designated days as confirmed by payroll records." As noted in our Finding, the bus drivers' reports were not signed by the bus drivers attesting to the accuracy of the ridership reflected on the reports. Accordingly, the Finding stands as presented.

5. [Ref. 55] Our general tests disclosed that 159 students (18 students were in our test) were either not marked on the bus drivers' reports as riding the bus (48 students) or were not listed on the bus drivers' reports (111 students). We also noted that 6 of the students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding. In addition, 1 student was reported for 20 DIT rather than the 15 DIT in the District's summer instructional schedule. We propose the following adjustments:

Findings

July 2016 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
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October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(11)
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All Other FEFP Eligible Students	(78)
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February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(69)	(159)
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Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "The District has rosters that were checked off by the bus drivers who were working on the designated days as confirmed by payroll records." As noted in our Finding, the students were not indicated as either riding the bus assigned or were not listed as a rider on the bus assigned; consequently, the students ridership could not be validated. Accordingly, the Finding stands as presented.

6. [Ref. 56] Our general tests disclosed that 190 students (12 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(91)
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February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(99)	(190)
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Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "Regarding the 103 students at Chattahoochee Elementary School, the district's understanding was that the distance should be measured from the elementary school to the individual household address within the complex in which the students reside. The confirmed mileage, using this methodology, exceeds 2 miles for the students in question." However, SBE Rule 6A-3001(3), FAC, states, "The distance shall be measured from the closest pedestrian entry point of the property where the student resides to the closest pedestrian entry point of the assigned school building or to the assigned bus stop." (Follow-up Continues on Next Page)

Findings

Our calculations were based on the closest pedestrian entry point of the property where the students reside and the distance was less than 2 miles. The Superintendent also stated, "In addition, the neighborhood between the housing complex and the school presents hazardous walking conditions for the students." As noted in the Finding, the students were reported in the All Other FEFP Eligible Students ridership category and the Superintendent did not provide with his response documentation supporting that the route in question met the criteria for reporting in the Hazardous Walking ridership category. Accordingly, the Finding stands as presented.

7. [Ref. 57] Our examination disclosed that two students (one student was in our test) were not enrolled in school during the October 2016 reporting survey period; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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Follow-up to Management's Response

In his written response, the Superintendent indicated that the District disagrees with the finding and stated, "The two students in question were withdrawn at a later time." However, the District records we reviewed indicated the students withdrew prior to the October 2016 reporting survey period and the Superintendent did not provide documentation with his response to support his statement. Accordingly, the Finding stands as presented.

8. [Ref. 58] Our general test of reported ridership disclosed that seven PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. School records did not demonstrate that the students were classified as IDEA students or were the children of students enrolled in a Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2017 Survey

90 Days in Term

All Other FEFP Eligible Students	(5)	(7)
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Proposed Net Adjustment		<u>(598)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Gadsden 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) only ESE students classified as students with disabilities under the IDEA or students attending a nonresidential DJJ Program are reported during the summer reporting survey periods; (3) the number of buses in operation is accurately reported; (4) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who provided the transportation and retained; (5) only those students who are enrolled in school or who are documented as having been transported at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (7) only PK students who are classified as students with disabilities under the IDEA or are the children of students enrolled in a Teenage Parent Program are reported for State transportation funding.

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

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Gadsden 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 Gadsden County

For the fiscal year ended June 30, 2017, the District received \$1.5 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	18	116	85
October 2016	63	2,964	948
February 2017	57	3,106	1,035
June 2017	<u>7</u>	<u>6</u>	<u>124</u>
Totals	<u>145</u>	<u>6,192</u>	<u>2,192</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the 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



"Putting Children First"

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Roger P. Milton
Superintendent
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December 17, 2018

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: J. David Hughes

This letter comes in response to the Transportation and FEEP Preliminary and Tentative Audit Report for fiscal Year 2017. Where the district is in disagreement with the findings, we are hereby appealing so that we will have an opportunity to provide additional documentation and explanation in support of the district's position on the findings.

The district's responses are as follows:

Audit Finding	Reference Number	Issue	Response	Corrective Action
District's FEEP Responses				
1	101	File not available English Language Learner (ELL)	Agree	Corrective Action: A designated ELL staff member will contact each school registrar within one week of the beginning of school to ensure the home language surveys are immediately sent to the ELL office to conduct the assessment within the 30-day window. Reminders will be sent to the school registrar and school counselors throughout the year to further ensure the process is followed with fidelity. Corrective action plans are already being implemented.

Audrey Lewis
DISTRICT NO. 1
HAVANA, FL 32333
MIDWAY, FL 32343

Steve Scott
DISTRICT NO. 2
QUINCY, FL 32351
HAVANA, FL 32333

Leroy McMillan
DISTRICT NO. 3
CHATTAHOOCHEE, FL 32324
GREENSBORO, FL 32330

Charlie D. Frost
DISTRICT NO. 4
GRETNA, FL 32332
QUINCY, FL 32352

Tyrone D. Smith
DISTRICT NO. 5
QUINCY, FL 32351

"The Gadsden County School District does not discriminate against any person on the basis of sex (including transgender status, gender nonconforming, and gender identity), marital status, sexual orientation, race, religion, ethnicity, national origin, age, color, pregnancy, disability, or genetic information."

1	101	ELL Student Plans incomplete	Agree	Corrective Action: Contact will be made with the District's MIS department and school registrars to re-emphasize the need for accurate coding to identify ELL courses with teachers employing ELL strategies. As a backup, a designated ELL staff member will review each ELL student's plan to ensure accurate coding emphasizing the teachers who are ELL certified. Three additional staff members have been trained to conduct the IPT assessment and two additional members have been designated to assist during LEP meetings for students considered for continuation of placement in the ELL program beyond year three. Training has been done and will continue to highlight the importance of dating the letters sent to parents. The District found that the date student enrolled as an ELL student was placed on the Spanish version of the letter. Corrective action plans are already being implemented.
1	101	ELL Plans not timely	Agree	Corrective Action: As a precautionary measure, one staff member has been designated to review all files to ensure plans are completed timely and ensure parents are notified of their child's ELL placement. Corrective action plans are already being implemented.
1	101	ELL Parent notification	Agree	Corrective Action: Student plans will be printed for each ELL student within the first week of school and as students enroll. Procedures are in place to notify parents in a timely fashion upon placement into ELL classes. Corrective action plans are already being implemented.
1	101	ELL Committee convening	Agree	Corrective Action: Three additional staff members have been trained to conduct the IPT assessment and two additional members have been designated to assist during Limited English Proficient (LEP) meetings for students considered for continuation of placement in the ELL program beyond year three. Corrective action plans are already being implemented.

2	4102; 9101; 19101; 910401	Bell schedules District-wide	Agree	Corrective Action: Principals have been instructed to align master schedules, instructional schedules, and bell schedules to ensure that the number of instructional minutes per week are aligned. Corrective action plans are already being implemented.
3	4101	Exceptional Student Education (ESE) consideration points at George Munroe (GWM)	Agree	Corrective Action: Discussions were held with program specialists and data entry to determine their reporting procedures. Training was provided to assist them in making the proper placements of ESE students into the correct weighted categories for reporting on surveys. Corrective action plans are already being implemented.
4	4171	Speech Asst. supervision GWM	Agree	Corrective Action: Job responsibilities and requirements were reviewed with both the Speech-Language Pathology Assistant and the Speech-Language Pathology Supervisor to set non-negotiable levels of supervision of the assistant provided by the licensed Department of Health pathologist to be no less than 100% of the time. District ESE staff will provide monitoring oversight for this procedure. Corrective action plans are already being implemented.
5	7171/ 72/ 74	Out-of-field parent notification Math Gadsden County High School (GCHS) previously known as East Gadsden High school (EGHS)	Agree	Corrective action: Personnel will closely review employment requests from schools prior to placement of teachers to ensure that teachers are certified to teach assigned classes and/or are marked out-of-field and sent to the School Board for approval to teach out-of-field. Procedures have been put into place to provide letters electronically to all parents whose students are being taught by an out-of-field teacher for more than 4 consecutive weeks. Letters are being disseminated to each parent through conferences, backpack, and/or electronically. Internal procedures have been revised to ensure that the School Board is presented with documents that show which teachers are out-of-field in Board packets requiring their approval for employment. Out-of-field teachers will be posted on the District web site as required annually. Corrective action plans are already being implemented.

6	7101	Virtual student completion GCHS	Disagree and request an appeal	The District <i>disagrees with the findings</i>. All of the 134 students identified in the finding were enrolled in blended on-line courses where the teachers of record were East Gadsden High School teachers who provided primary instruction. During the 2016-2017 school year FTE reporting for Surveys 2 and 3 the course flags were inadvertently left off the master schedule and should have been flagged as blended courses (not virtual) since the students received primary instruction by the school's teachers with on-line intervention assistance provided by Edgenuity. The District's position is that these were not virtual courses and therefore were not and should not have been submitted during Survey 4 as would have been required if they were virtual courses. Edgenuity has many different pieces – one of which is a virtual school with an Edgenuity paid teacher and Edgenuity Counselor and oversight (similar to FLVS) and another part of the program is an on-site classroom intervention to be used at the school for credit recovery, test preparation, and advanced studies to be provided and facilitated like an independent study class by high school instructional staff. Corrective Action: To help prevent data entry errors from occurring in the future, the District has revisited instructions regarding the correct entry of students in courses especially where instruction is blended or virtual. A meeting was held with school administrators and data entry personnel where District staff explained and reiterated the correct procedure for entering course data in the school's master schedule from which FTE reporting data are extracted. Corrective action plans are already being implemented.
7	7102	ESE reporting in Matrix GCHS	Agree	Corrective Action: We have reviewed procedures with data entry and revised procedures to ensure that ESE students will be properly reported in accordance with their Matrix of Services form. Corrective action plans are already being implemented.

8	7173 / 75/ 76	Parent notification for out-of-field Career Technical Education (CTE) GCHS	Agree	Corrective action: Personnel will closely review employment requests from schools prior to placement of teachers to ensure that teachers are certified to teach assigned classes and/or are marked out-of-field and sent to the School Board for approval to teach out-of-field. Procedures have been put into place to provide letters electronically to all CTE parents whose students are being taught by an out-of-field teacher for more than 4 consecutive weeks. Letters are being disseminated to each parent through conferences, backpack, and/or electronically. Internal procedures have been revised to ensure that the School Board is presented with documents that show which teachers are out-of-field in Board packets requiring their approval for employment. Out-of-field teachers will be posted on the District web site as required annually. Corrective action plans are already being implemented.
9	20102	Attendance reporting at Stewart Street (SSES)	Disagree and request an appeal	The District <i>disagrees with the proposed adjustment</i> and appeals the findings as documentation is available through the School Food Services logs to validate that those 17 students were in attendance. Corrective Action: The District will re-emphasize to the schools the importance of keeping manual attendance records when substitute teachers are used in classrooms. The manual records with then be entered into the Skyward system by an authorized user. Corrective action plans are already being implemented.

10	20171	Parent notification ESE at SSES	Agree	Corrective action: Personnel will closely review employment requests from schools prior to placement of teachers to ensure that teachers are certified to teach assigned classes and/or are marked out-of-field and sent to the School Board for approval to teach out-of-field. Procedures have been put into place to provide letters electronically to all ESE parents whose students are being taught by an out-of-field teacher for more than 4 consecutive weeks. Letters are being disseminated to each parent through conferences, backpack, and/or electronically. Internal procedures have been revised to ensure that the School Board is presented with documents that show which teachers are out-of-field in Board packets requiring their approval for employment. Out-of-field teachers will be posted on the District web site as required annually. Corrective action plans are already being implemented.
11	20172	SSES out-of-field teacher notification	Agree	Corrective action: Personnel will closely review employment requests from schools prior to placement of teachers to ensure that teachers are certified to teach assigned classes and/or are marked out-of-field and sent to the School Board for approval to teach out-of-field. Procedures have been put into place to provide letters electronically to all parents whose students are being taught by an out-of-field teacher for more than 4 consecutive weeks. Letters are being disseminated to each parent through conferences, backpack, and/or electronically. Internal procedures have been revised to ensure that the School Board is presented with documents that show which teachers are out-of-field in Board packets requiring their approval for employment. Out-of-field teachers will be posted on the District web site as required annually. Corrective action plans are already being implemented.

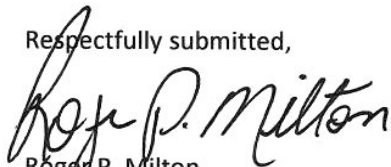
12	910402	Crossroad Academy attendance	Disagree and request an appeal	Based on communications with Crossroad Academy Charter School, the District (as the sponsor) <i>disagrees with the finding</i>. Student attendance is recorded through the District's Skyward database on a daily basis. According to the school, it operated under the assumption that if students were present there was no need enter their presence in the system and assumed it would be defaulted to present if nothing was entered for them; they only entered absences. However, documentation from the Raptor system and the School Food Services system were provided to the auditor that validated students were in attendance during the time in question. Corrective Action: To avoid future misunderstanding, Crossroad Academy has modified its attendance recording and reporting procedure so that student attendance is captured in a manner that it can be validated for future FEFP audits. That is to say that each student will be entered into the system as either being present or absent on a daily basis for all classes. Corrective action plans are already being implemented.
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<i>District's Response to Transportation Findings</i>				
1	51	92 students incorrectly reported Individuals with Disability Act (IDEA) - PreK-12	Agree	Corrective Action: The District has reestablished procedures to check and recheck the number of Days in Term (DIT) for each reporting survey periods, especially for the survey periods in July and June. Corrective action plans are already being implemented.
2	52	IDEA student reported incorrectly - preK-12	Agree	Corrective Action: The District has reestablished procedures to confirm the reporting of only IDEA-PK through Grade 12 students for summer programs. Corrective action plans are already being implemented.

3	53	6 buses not available; 5 with invalid numbers; 71 students not validated – district-wide	Disagree and request an appeal	The District <i>does not agree with the finding</i> . The Galloway Charter School closed at the end of the 2016-17 fiscal year and did not submit its transportation records to the District as its Sponsor. Section 1002.33 F.S. contains the following provisions: (b) Sponsor duties: 1.a. h. The sponsor shall not be liable for civil damages under state law for any employment actions taken by an officer, employee, agent, or governing body of the charter school. Immunity for the sponsor of a charter school under Subparagraph 1 applies only with respect to acts or omissions not under the sponsor's direct authority as described in this section.
4	54	Bus drivers not signing to attest to accuracy; 168 students not validated; 28 reported for 16 or 20 DIT	Disagree and request an appeal	The District <i>does not agree with the finding</i> . The District has rosters that were checked off by the bus drivers who were working on the designated days as confirmed by payroll records. Corrective Action: However, the District has reestablished specific procedures to check and re-check the rosters for signatures on each sheet for each survey date and establish retention procedures. Corrective action plans are already being implemented.
5	55	159 students not marked on driver's reports ; 1 student reported for 20 DIT	Disagree and request an appeal	The District <i>does not agree with the finding</i> . The District has rosters that were checked off by the bus drivers who were working on the designated days as confirmed by payroll records. Corrective Action: However, the District will establish specific procedures to check and re-check the rosters for signatures on each sheet for each survey date and establish retention procedures. Corrective action plans are already being implemented.

6	56	190 students reported incorrectly as living within 2 miles	Disagree and request an appeal	The District <i>does not agree with the finding</i>. Regarding the 103 students at Chattahoochee Elementary School, the district's understanding was that the distance should be measured from the elementary school to the individual household address within the complex in which the students reside. The confirmed mileage, using this methodology, exceeds 2 miles for the students in question. In addition, the neighborhood between the housing complex and the school presents hazardous walking conditions for the students. Corrective Action: However, the District will review its procedure for checking the eligibility for ridership to ensure the elimination of students who live within the 2-mile radius of the school and are not in a hazardous walking zone. Corrective action plans are already being implemented.
7	57	2 students not enrolled during October survey	Disagree and request an appeal	The District <i>does not agree with the finding</i>. The two students in question were withdrawn at a later time.
8	58	Seven preK students incorrectly reported	Agree	Corrective Action: The District has reestablished procedures to differentiate the PK students from the FEFP eligible students for reporting purposes. Corrective action plans are already being implemented.

Respectfully submitted,


 Roger P. Milton
 Superintendent of Schools

RPM:JWBjr:jb