

Report No. 2020-024
September 2019

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**LEVY COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2018



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Jeffery R. Edison served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cameron A. Asbell, Chair from 11-28-17 Vice Chair through 11-27-17	1
Christopher A. Cowart, Chair through 11-27-17	2
Bradley E. Etheridge, Vice Chair from 11-28-17	3
Paige Brookins	4
Rick H. Turner	5

The team leader was Alex Riggins, 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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LEVY COUNTY DISTRICT SCHOOL BOARD
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LEVY 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
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving 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 Levy 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 6 of the 49 students in our ESOL test and 3 of the 12 students in our ESE Support Levels 4 and 5 test. Two (4 percent) of the 49 students in our ESOL test attended charter schools and none of the 6 students with exceptions attended charter schools. None of the 12 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 29 of the 231 students in our student transportation test, in addition to 6 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 .9944 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 14.9156 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 29 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, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$62,704 (negative 14.9156 times \$4,203.95), all of which is applicable to District schools other than 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 Levy 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 Levy 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 10 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$27 million was provided through the FEFP to the District for the District-reported 5,499.59 unweighted FTE as recalibrated, which included 185.99 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 DJJ 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 DJJ 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 DJJ 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 \$1.6 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 Levy 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* 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 including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for 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 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 Levy 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

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 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 including teacher certification is presented in *SCHEDULES A, B, C, and D*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 4, 2019

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, 2018, the Levy County District School Board (District) reported to the DOE 5,499.59 unweighted FTE as recalibrated, which included 185.99 unweighted FTE as recalibrated for charter schools, at 10 District schools other than charter schools, 2 charter schools, and 3 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, 2018. (See NOTE B.) The population of schools (15) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,449) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 6 of the 49 students in our ESOL test² and 3 of the 12 students in our ESE Support Levels 4 and 5 test.³ Two (4 percent) of the 49 students in our ESOL test attended charter schools and none of the 6 students with exceptions attended charter schools. None of the 12 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 at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	15	9	2,474	74	0	3,947.4500	60.2419	8.7139
Basic with ESE Services	13	7	753	44	2	1,253.4800	37.5821	(1.4997)
ESOL	9	6	127	49	6	106.0200	35.3995	(2.8035)
ESE Support Levels 4 and 5	6	3	15	12	3	18.3600	7.2533	(5.1745)
Career Education 9-12	5	2	<u>80</u>	<u>46</u>	<u>2</u>	<u>174.2800</u>	<u>14.5333</u>	<u>(.2306)</u>
All Programs	15	9	<u>3,449</u>	<u>225</u>	<u>13</u>	<u>5,499.5900</u>	<u>155.0101</u>	<u>(.9944)</u>

² For ESOL, the material noncompliance is composed of Findings 1, 3, 7, 8, and 9 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 10, and 11 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (156, of which 155 are applicable to District schools other than charter schools and 1 is 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. From the population of teachers, we selected 69 and found exceptions for 1 teacher. One (1 percent) of the 69 teachers in our test taught at a charter school and the 1 teacher with an exception taught at a District school other than a charter school.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	2.0858	1.107	2.3090
102 Basic 4-8	4.0113	1.000	4.0113
103 Basic 9-12	2.6168	1.001	2.6194
112 Grades 4-8 with ESE Services	(.9997)	1.000	(.9997)
113 Grades 9-12 with ESE Services	(.5000)	1.001	(.5005)
130 ESOL	(2.8035)	1.212	(3.3978)
254 ESE Support Level 4	(5.1745)	3.619	(18.7265)
300 Career Education 9-12	(.2306)	1.001	(.2308)
Total	(.9944)		(14.9156)

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0091</u>	<u>#0231</u>	
101 Basic K-3	.....	.....	.4306	.4306
102 Basic 4-8	1.4995	.....	1.7227	3.2222
103 Basic 9-12	.3616	.2886	.....	.6502
112 Grades 4-8 with ESE Services	(1.4995)	.4998	.....	(.9997)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.3616)	(.2886)	(2.1533)	(2.8035)
254 ESE Support Level 4	.....	(.4998)	.....	(.4998)
300 Career Education 9-12	.....	<u>(.2306)</u>	.....	<u>(.2306)</u>
Total	<u>.0000</u>	<u>(.2306)</u>	<u>.0000</u>	<u>(.2306)</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>#1011</u>	<u>Total</u>
101 Basic K-3	.4306	1.6552	2.0858
102 Basic 4-8	3.2222	.7891	4.0113
103 Basic 9-12	.6502	1.9666	2.6168
112 Grades 4-8 with ESE Services	(.9997)	.....	(.9997)
113 Grades 9-12 with ESE Services	.0000	(.5000)	(.5000)
130 ESOL	(2.8035)	.....	(2.8035)
254 ESE Support Level 4	(.4998)	(4.6747)	(5.1745)
300 Career Education 9-12	<u>(.2306)</u>	.....	<u>(.2306)</u>
Total	<u>(.2306)</u>	<u>(.7638)</u>	<u>(.9944)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Levy County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 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.

Cedar Key High School (#0041)

1. [Ref. 4101] The English language proficiency of one ELL student was not assessed to support the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3616	
130 ESOL	<u>(.3616)</u>	.0000

2. [Ref. 4102] School records for two ESE students did not evidence that valid IEPs were completed for the October 2017 or February 2018 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	1.4995	
112 Grades 4-8 with ESE Services	<u>(1.4995)</u>	.0000
		<u>.0000</u>

Williston Middle High School (#0091)

3. [Ref. 9101] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Williston Middle High School (#0091) (Continued)

anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.2886	
130 ESOL	<u>(.2886)</u>	.0000

4. [Ref. 9102] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed when the student’s IEP was reviewed on January 23, 2018. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000

5. [Ref. 9103] The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0658)</u>	(.0658)
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6. [Ref. 9104] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.1648)</u>	<u>(.1648)</u>
		<u>(.2306)</u>

Williston Elementary School (#0231)

7. [Ref. 23101] School records did not demonstrate that the parents of one ELL student had been invited to participate in the ELL Committee meeting to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.8614	
130 ESOL	<u>(.8614)</u>	.0000

8. [Ref. 23102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4306	
130 ESOL	<u>(.4306)</u>	.0000

Findings

Williston Elementary School (#0231) (Continued)

9. [Ref. 23103] ELL Committees were not convened for two ELL students by October 13 to consider the students continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the *ELL Student Plans* for both students were not completed until after the October 2017 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4306	
102 Basic 4-8	.4307	
130 ESOL	<u>(.8613)</u>	<u>.0000</u>
		<u>.0000</u>

Bronson Elementary School (#1011)

10. [Ref. 101101] Student course schedules were incorrectly reported. The School's daily instructional and bell schedules met the minimum reporting of CMW for the various grade placements (Kindergarten through 5th grade, ESE PK students, elementary ESE students served in a varying exceptionalities classroom, and ESE students 6th grade through 12th grade served in a self-contained ESE classroom). However, the students' course schedules reported were not in agreement with the daily instructional or bell schedule. We noted differences ranging from 60 to 430 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's daily instructional or bell schedule. 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. However, for one student in our test, 1,145 CMW or .3819 FTE for both the October 2017 and February 2018 reporting survey periods was reported when School records evidenced that the student was in attendance and receiving full-time instruction for a total of 1,575 CMW or a .5000 FTE in each reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	<u>.2362</u>	.2362
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11. [Ref. 101102] The attendance records for one student were not available at the time of our examination and could not be subsequently located for the October 2017 reporting survey period. In addition, the student was not enrolled in school during the February 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bronson Elementary School (#1011) (Continued)

113 Grades 9-12 with ESE Services	(.5000)	
254 ESE Support Level 4	<u>(.5000)</u>	(1.0000)

12. [Ref. 101170] Our test of teacher certification disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as an aide but was designated as a substitute teacher; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but instead was responsible for grading and evaluating students.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	1.6552	
102 Basic 4-8	.7891	
103 Basic 9-12	1.9666	
254 ESE Support Level 4	<u>(4.4109)</u>	<u>.0000</u>

(.7638)

Proposed Net Adjustment

(.9944)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Levy County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for the correct amount of FTE in accordance with the schools' daily instructional or bell schedules; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (3) the English language proficiency of students being considered for ESOL placement is assessed to determine the students' eligibility for the ESOL program; (4) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and the students' records are retained in readily accessible files; (5) the English language proficiency of students being considered for continuation of their ESOL placements (beyond the initial 3-year base period) is assessed by October 13 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS and ELL Committees are timely convened subsequent to these assessments; (6) parents are invited to participate in ELL Committee meetings; (7) IEPs are timely prepared and retained in readily accessible files; (8) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (9) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (10) students' reported course schedule instructional minutes are in agreement with the schools' daily instructional or bell scheduled minutes; and (11) all teachers, including teachers identified as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE Rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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 including teacher certification 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*
FTE General Instructions 2017-18

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2017-18
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 2017-18

Exceptional Education

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

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
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-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Levy 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 Levy 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 Levy 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 10 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$27 million was provided through the FEFP to the District for the District-reported 5,499.59 unweighted FTE as recalibrated, which included 185.99 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 DJJ 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 DJJ 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 DJJ 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 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

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 including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Cedar Key High School	1 and 2
2. Whispering Winds Charter School*	NA
3. Williston Middle High School	3 through 6
4. Joyce M. Bullock Elementary School	NA
5. Williston Elementary School	7 through 9
6. Bronson Elementary School	10 through 12
7. Levy Virtual Instruction Program	NA
8. Levy Virtual Franchise	NA
9. Levy Virtual Instruction Program (District Provided)	NA

* Charter School



Sherrill F. Norman, CPA
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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 Levy 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, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Levy 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, 2018.

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 weaknesses⁴ 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

⁴ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 4, 2019

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Levy 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, 2018. (See NOTE B.) The population of vehicles (120) 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 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,388) 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	1
IDEA – PK through Grade 12, Weighted	205
All Other FEFP Eligible Students	<u>6,182</u>
Total	<u>6,388</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 29 of 231 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, and 5 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 231 of the 6,388 students reported as being transported by the District.	29	(23)
In conjunction with our general tests of student transportation we identified certain issues related to 6 additional students.	<u>6</u>	<u>(6)</u>
Total	<u>35</u>	<u>(29)</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

Levy 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 *FTE General Instructions 2017-18 (Appendix F)* 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 2017 reporting survey periods and the February and June 2018 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 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT for eight students was incorrectly reported. One student in the February 2018 reporting survey period was reported for 90 DIT but should have been reported for 98 DIT in accordance with the District's instructional calendar. In addition, seven students in the June 2018 reporting survey period were reported for 16 DIT but should have been reported for 10 DIT in accordance with the District's summer instructional calendar. We propose the following adjustments:

February 2018 Survey

98 Days in Term

All Other FEFP Eligible Students 1

90 Days in Term

All Other FEFP Eligible Students (1)

June 2018 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted (7)

<u>Findings</u>		Students Transported Proposed Net Adjustments
<u>10 Days in Term</u> IDEA - PK through Grade 12, Weighted		7 0
2. [Ref. 52] One student in our test was not enrolled in school during the June 2018 reporting survey period and was not eligible to be reported for State transportation funding. We propose the following adjustment:		
June 2018 Survey		
<u>10 Days in Term</u> IDEA - PK through Grade 12, Weighted		(1) (1)
3. [Ref. 53] Our general tests disclosed that eight students (two students were in our test) were not marked on the bus drivers' reports as riding the bus. We propose the following adjustments:		
October 2017 Survey		
<u>81 Days in Term</u> All Other FEFP Eligible Students		(2)
February 2018 Survey		
<u>98 Days in Term</u> All Other FEFP Eligible Students		(6) (8)
4. [Ref. 54] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (five students) and the IEP for one student was not available at the time of our examination and could not be subsequently located. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2017 Survey		
<u>81 Days in Term</u> IDEA - PK through Grade 12, Weighted		(3)
All Other FEFP Eligible Students		3
February 2018 Survey		
<u>98 Days in Term</u> IDEA - PK through Grade 12, Weighted		(2)
All Other FEFP Eligible Students		2

<u>Findings</u>		Students Transported Proposed Net Adjustments
June 2018 Survey		
<u>10 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
5. [Ref. 55] Twenty students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2017 Survey		
<u>81 Days in Term</u>		
All Other FEFP Eligible Students	(10)	
February 2018 Survey		
<u>98 Days in Term</u>		
All Other FEFP Eligible Students	<u>(10)</u>	<u>(20)</u>
Proposed Net Adjustment		<u>(29)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Levy County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained on file that supports students' enrollment in eligible programs for the specified number of days; (2) only those students who are in membership and are documented as having been transported at least 1 day of the reporting survey period are reported for State transportation funding; (3) students who are reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for weighted classification; and (4) 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.

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*

FTE General Instructions 2017-18 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2018, the District received \$1.6 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>
October 2017	59	3,145	254
February 2018	59	3,236	347
June 2018	<u>2</u>	<u>7</u>	<u>-</u>
Totals	<u>120</u>	<u>6,388</u>	<u>601</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, 2018. 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



SCHOOL BOARD OF LEVY COUNTY

JEFFERY R. EDISON

Superintendent

August 27, 2019

CAMERON ASBELL
District 1

CHRIS COWART
District 2

BRAD ETHERIDGE
District 3

PAIGE BROOKINS
District 4

ASHLEY CLEMENZI
District 5

Sherrill F. Norman
Auditor General, State of Florida
Claude Denson Pepper Building, Suite G74
11 West Madison Street, Tallahassee, Florida 323399-1450

Mr. Norman:

Please find attached our written statements of explanation concerning all of the findings, including therein our actual and proposed corrective actions for the 2017-2018 FEFP Audit of the School Board of Levy County. We do request an appeal of finding ref 101170. Please let us know what our next steps would be to file the appeal. Thank you.

Sincerely,

Jeffrey R. Edison
Superintendent of Schools
School Board of Levy County

ec: file

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to graduate them ready for college and career success.*

Cedar Key		
Ref Number	Finding	Management Response / Corrective Action
Ref 4101	The English language proficiency of one ELL student was not assessed to support the student's ESOL placement.	The LEA implements the paper-based WIDA Screener, using the W-APT to screen potential KG level ELLs and the WIDA Screener 1-12 to screen potential ELLs in grades 1-12. ALL school staff administering the WIDA Screeners must complete online training modules and score an 80% to be qualified to administer the screener assessments. Certificates are available for documentation of task completion.
Ref 4102	School records for two ESE students did not evidence that valid IEPs were completed for the October 2017 or February 2018 reporting survey periods.	School-based staffing coordinators will run a report prior to the FTE periods to ensure all IEPs are current.
Williston Middle/High School		
Ref Number	Finding	Management Response / Corrective Action
Ref 9101	One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.	School-based ESOL Coordinators attend an annual training to review and understand the ESOL process and procedure and to review the required/LEA mandated forms to document student placements in ESOL and student services. The LEA District ESOL Coordinator conducts regular monitoring of ELL student information/dates for task completion/ and provides on-going reminders to school-based ESOL Coordinators regarding compliance with task completion. Schools are provided checklists to assist with task completion and a self-audit checklist to monitor required ESOL documentation for the student ELL file.
Ref 9102	School records did not demonstrate that the Matrix of Services form for one ESE student was reviewed when the student's IEP was reviewed on January 23, 2018.	District ESE Staff will review all Matrices of Services prior to FTE Periods to ensure that their is a signature that the Matrix has been reviewed and will continue to require that all ESE Instructional Staff who are responsible for completing the Matrix of Sevices attend our district's annual Training.
Ref 9103	The timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT.	Quarterly review of CDE records with both CDE teachers
Ref 9104	More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT.	Quarterly review of CDE records with both CDE teachers

Williston Elementary School		
Ref Number	Finding	Management Response / Corrective Action
Ref 23101	School records did not demonstrate that the parents of one ELL student had been invited to participate in the ELL Committee meeting to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.	School-based ESOL Coordinators attend an annual training to review and understand the ESOL process and procedure and to review the required/LEA mandated forms to document student placements in ESOL and student services. The LEA District ESOL Coordinator conducts regular monitoring of ELL student information/dates for task completion/ and provides on-going reminders to school-based ESOL Coordinators regarding compliance with task completion. Schools are provided checklists to assist with task completion and a self-audit checklist to monitor required ESOL documentation for the student ELL file. The LEA District ESOL Coordinator provides all schools with letter templates to be used to inform and invite ELL parents to ELL Committee meetings. It is the ultimate responsibility of the school, the school-based ESOL Coordinator, and the school Administrator to insure that parents are informed via written letter of ELL Committee meetings and other school events.
Ref 23102	The ELL Student Plan for one student was not available at the time of our examination and could not be subsequently located	School-based ESOL Coordinators attend an annual training to review and understand the ESOL process and procedure and to review the required/LEA mandated forms to document student placements in ESOL and student services. Schools are required to maintain a compliant ELL student file with a copy of all mandated ESOL documentation. It is the ultimate responsibility of the school Administrator to insure that process and procedure, as well as documentation, is present and complaint. The LEA District ESOL Coordinator provides periodic monitoring of ELL student information/dates for task completion/ and reminders to school-based ESOL Coordinators regarding compliance with task completion. Schools are provided checklists to assist with task completion and a self-audit checklist to monitor required ESOL documentation for the student ELL file.
Ref 23103	ELL Committees were not convened for two ELL students by October 13 to consider the students continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the ELL Student Plans for both students were not completed until after the October 2017 reporting survey period.	School-based ESOL Coordinators attend an annual training to review and understand the ESOL process and procedure and to review the required/LEA mandated forms to document student placements in ESOL and student services. The LEA District ESOL Coordinator conducts regular monitoring of ELL student information/dates for task completion/ and provides on-going reminders to school-based ESOL Coordinators regarding compliance with task completion. Schools are provided checklists to assist with

		task completion and a self-audit checklist to monitor required ESOL documentation for the student ELL file.
	Bronson Elementary School	
Ref Number	Finding	Management Response / Corrective Action
Ref 101101	<p>Student course schedules were incorrectly reported. The School's daily instructional and bell schedules met the minimum reporting of CMW for the various grade placements (Kindergarten through 5th grade, ESE PK students, elementary ESE students served in a varying exceptionalities classroom, and ESE students 6th grade through 12th grade served in a self-contained ESE classroom). However, the students' course schedules reported were not in agreement with the daily instructional or bell schedule. We noted differences ranging from 60 to 430 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's daily instructional or bell schedule. 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. However, for one student in our test, 1,145 CMW or .3819 FTE for both the October 2017 and February 2018 reporting survey periods was reported when School records evidenced that the student was in attendance and receiving full-time instruction for a total of 1,575 CMW or a .5000 FTE in each reporting survey period.</p>	<p>In response to the inconsistencies related to student course schedules aligning with the bell schedule, the school counselor will work collaboratively with the School Data Clerk, Classroom Teacher and a Staff Person from the ESE/SS District Office to ensure that all elements align.</p>
Ref 101102	<p>The attendance records for one student were not available at the time of our examination and could not be subsequently located for the October 2017 reporting survey period. In addition, the student was not enrolled in school during the</p>	<p>All schools will follow the <i>Attendance Recordkeeping Procedures</i> attached to this response. All school-based administrative staff were provided copies of these procedures in July 2019.</p>

	February 2018 reporting survey period and should not have been reported for FEFP funding.	
Ref 101170	<p>Our test of teacher certification disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as an aide but was designated as a substitute teacher; however, our review of the teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but instead was responsible for grading and evaluating students. Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment. Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:</p>	<p>School administration will work with the Personnel Department and MIS department to verify that no school staff are reported as teachers of record, and coded as a substitute, unless their job description identifies them as a substitute. The district intends to file an appeal for this finding.</p>

Transportation		
Ref Number	Finding	Management Response / Corrective Action
Ref 51	The number of DIT for eight students was incorrectly reported. One student in the February 2018 reporting survey period was reported for 90 DIT but should have been reported for 98 DIT in accordance with the District's instructional calendar. In addition, seven students in the June 2018 reporting survey period were reported for 16 DIT but should have been reported for 10 DIT in accordance with the District's summer instructional calendar.	The one student reported as 90 DIT was likely a data entry error. Going forward, district transportation staff double check all student data which is entered into "Maintain" of Skyward Student.
Ref 52	One student in our test was not enrolled in school during the June 2018 reporting survey period and was not eligible to be reported for State transportation funding.	The student reported as enrolled may have had a similar name and was then selected by accident. All reports will be printed and reviewed by the transportation director in an effort to assure all potential errors are corrected.
Ref 53	Our general tests disclosed that eight students (two students were in our test) were not marked on the bus drivers' reports as riding the bus.	The students not marked on the drivers' reports as riding the bus were somehow overlooked, we had recently had a staff change were still learning correct procedures for FEFP's at that time. Driver reports will be reviewed by at least two individuals to assure that every student who has been claimed has also been marked by the driver.
Ref 54	Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (five students) and the IEP for one student was not available at the time of our examination and could not be subsequently located. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category.	Concerning the students incorrectly reported as weighted; one had an IEP that was expired and the others had no reason listed for needing weighted transportation. These were errors on the part of transportation as we failed to catch them in time. The paperwork of every student requiring specialized transportation will be reviewed by the transportation director to add an additional level of monitoring to prevent this error going forward.
Ref 55	Twenty students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding.	Twenty students were incorrectly reported as living over 2 miles. There were occasions when Mr. Bennett would attempt to transmit and all of the letters would change to the same thing. At that point we would have to edit them back to what they were previously. Apparently we didn't catch all of them. We will work with NEFEC to solve the glitch which causes letters within the report to be altered during transmission. The completed reports will be reviewed by the

		transportation director to double check for possible errors.
		Going forward we will be more diligent in double checking all surveys and IEPs to assure that all information is correct as we receive it and hopefully we will not have computer glitches when the information is being transmitted.

Attendance Record-Keeping Procedures

All of the procedures below are required for audit compliance.

1. All teachers reported as a teacher of record should enter attendance in Skyward daily. Grades PK-5 will take attendance during one specific period of the day. Grades 6-12 will take attendance for each class of the day.
2. Each school shall submit to the district MIS office before the first day of each school year, or upon the first day of any change, a copy of a letter that shall also be kept in hard copy with audit records for each survey that authorizes who at the school may enter attendance on the office side of Skyward.
3. All attendance that is not entered by the teacher of record (i.e. - all attendance entered on the office side of Skyward) must be validated by a signed paper record of attendance completed by the substitute or staff member, provided by the parent (parent/doctor notes), or authorized by the school (signed/dated testing lists, signed field trip lists, signed ISS attendance sheets, etc.).
 - a. All schools shall provide substitutes (or anyone that is not a teacher of record) a copy of the attached Substitute Attendance Form and up-to-date class rosters for each class where attendance must be taken. These forms must be completed, dated and signed by the substitute.
 - b. All of these records should be kept with audit materials.
4. Each school should generate two reports twice every day: Unrecorded Attendance and Recorded Attendance (both at WS\OF\AT\RE).
 - a. Run one copy of each every morning after 1st period attendance is taken. Follow up with teachers that have not taken attendance (keep emails or a phone log of contacts you or administrators make to teachers that need to take attendance). Confirm you have written attendance sheets from any classrooms that did not report attendance in Skyward (and so are not showing up on the Recorded Attendance Report).
 - b. After follow-up has been completed, run both reports again in the afternoon to verify all is corrected. Keep copies of all reports and documentation of follow up.
5. At the conclusion of each term and as part of the normal grade verification process, run the Teacher/Class Rollbook Report (at WS\OF\AT\RE) for every class that takes attendance. Have the teachers of those classes review the attendance, make any corrections necessary in Skyward, and then sign and date the reports.
 - a. Maintain the signed and dated copies of these reports with audit records.