

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Roger P. Milton served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Audrey D. Lewis, Vice Chair from 11-20-18	1
Steve Scott, Chair	2
Leroy McMillan from 11-20-18	3
Isaac Simmons, Jr. through 11-19-18	3
Charlie D. Frost	4
Tyrone D. Smith, Vice Chair through 11-19-18	5

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
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 Basic with ESE Services, 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, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 15 of the 66 teachers in our test. Three (5 percent) of the 66 teachers in our test taught at charter schools and none of the 15 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	38	3	8%	4	-	NA
ESOL	80	8	10%	31	2	6%
ESE Support Levels 4 and 5	27	-	NA	12	-	NA
Totals	<u>145</u>	<u>11</u>		<u>47</u>	<u>2</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 41 of the 259 students in our student transportation test, in addition to 471 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 39 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 17.6484 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 38.8080 (38.5702 applicable to District schools other than charter schools and .2378 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 508 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$163,165 (negative 38.8080 times \$4,204.42), of which \$162,165 is applicable to District schools other than charter schools and \$1,000 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 12 schools other than charter schools, 1 charter school, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$23.2 million was provided through the FEFP to the District for the District-reported 4,856.08 unweighted FTE as recalibrated, which included 480.67 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 (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 FTE membership survey¹ 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 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.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* 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 teachers and students in our Basic with Exceptional Student Education Services, 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 Basic with Exceptional Student Education Services, 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 including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

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 weaknesses² 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

² 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 Basic with Exceptional Student Education Services, 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
July 7, 2020

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, 2019, the Gadsden County District School Board (District) reported to the DOE 4,856.08 unweighted FTE as recalibrated, which included 480.67 unweighted FTE as recalibrated for charter schools, at 12 District schools other than charter schools, 1 charter school, 3 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, 2019. (See NOTE B.) The population of schools (18) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,735) 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 4 of the 38 students in our Basic with ESE Services test,³ 31 of the 80 students in our ESOL test,⁴ and 12 of the 27 students in our ESE Support Levels 4 and 5 test.⁵ Three (8 percent) of the 38 students in our Basic with ESE Services test attended charter schools and none of the 4 students with exceptions attended the charter school. Similarly, 8 (10 percent) of the 80 students in our test attended charter schools and 2 (percent) of the 31 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 tests attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	15	8	2,878	78	6	3,703.9900	57.6495	18.9829
Basic with ESE Services	17	8	537	38	4	794.5500	31.1195	(1.1659)
ESOL	10	6	292	80	31	233.3900	51.8400	(29.4602)
ESE Support Levels 4 and 5	8	3	28	27	12	43.5000	20.3543	(5.8055)
Career Education 9-12	5	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>80.6500</u>	<u>.0000</u>	<u>(.1997)</u>
All Programs	18	8	<u>3,735</u>	<u>223</u>	<u>53</u>	<u>4,856.0800</u>	<u>160.9633</u>	<u>(17.6484)</u>

³ For Basic with ESE Services, the material noncompliance is composed of Findings 5, 6, and 35 on *SCHEDULE D*.

⁴ For ESOL, the material noncompliance is composed of Findings 3, 5, 13, 14, 21, 22, 23, 25, 26, 30, 31, 32, 38, and 39 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 8, 9, 10, 11, 12, and 33 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (173, of which 168 are applicable to District schools other than charter schools and 5 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 teacher certification, School Board approval of out-of-field teacher assignments, and notification to parents regarding teachers' out-of-field status were not met for 15 of the 66 teachers in our test.⁶ Three (5 percent) of the 66 teachers in our test taught at charter schools and none of the 15 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.

⁶ For teachers, the material noncompliance is composed of Findings 4, 15, 16, 17, 18, 27, and 34 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	10.7194	1.108	11.8771
102 Basic 4-8	10.8084	1.000	10.8084
103 Basic 9-12	(3.8301)	1.000	(3.8301)
112 Grades 4-8 with ESE Services	(.9170)	1.000	(.9170)
113 Grades 9-12 with ESE Services	(.2489)	1.000	(.2489)
130 ESOL	(28.1750)	1.185	(33.3874)
254 ESE Support Level 4	(4.9837)	3.619	(18.0360)
255 ESE Support Level 5	(.8218)	5.642	(4.6366)
300 Career Education 9-12	(.1997)	1.000	(.1997)
Subtotal	<u>(17.6484)</u>		<u>(38.5702)</u>
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	1.2852	1.000	1.2852
130 ESOL	(1.2852)	1.185	(1.5230)
Subtotal	<u>.0000</u>		<u>(.2378)</u>
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	10.7194	1.108	11.8771
102 Basic 4-8	12.0936	1.000	12.0936
103 Basic 9-12	(3.8301)	1.000	(3.8301)
112 Grades 4-8 with ESE Services	(.9170)	1.000	(.9170)
113 Grades 9-12 with ESE Services	(.2489)	1.000	(.2489)
130 ESOL	(29.4602)	1.185	(34.9104)
254 ESE Support Level 4	(4.9837)	3.619	(18.0360)
255 ESE Support Level 5	(.8218)	5.642	(4.6366)
300 Career Education 9-12	(.1997)	1.000	(.1997)
Total	<u>(17.6484)</u>		<u>(38.8080)</u>

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0051</u>	<u>#0052</u>	
101 Basic K-3	7.0101	.....	.....	7.0101
102 Basic 4-8	.....	.....	.2885	.2885
103 Basic 9-12	.....	(3.4965)	.....	(3.4965)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(.2489)	.....	(.2489)
130 ESOL	(8.5101)	(4.9983)	(.7885)	(14.2969)
254 ESE Support Level 4	.....	(4.0375)	.....	(4.0375)
255 ESE Support Level 5	.....	(.7118)	.....	(.7118)
300 Career Education 9-12	.....	<u>(.1997)</u>	.....	<u>(.1997)</u>
Total	<u>(1.5000)</u>	<u>(13.6927)</u>	<u>(.5000)</u>	<u>(15.6927)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0141</u>	<u>#0211</u>	<u>#7001</u>	<u>#7004</u>	
101	7.0101	3.7093	.....	.....	.....	10.7194
102	.2885	.....	9.6029	.9170	.....	10.8084
103	(3.4965)	.....	.....	.....	(.3336)	(3.8301)
112	.0000	.....	.....	(.9170)	.....	(.9170)
113	(.2489)	.....	.....	.....	.....	(.2489)
130	(14.2969)	(4.2093)	(9.6688)	.....	.....	(28.1750)
254	(4.0375)	.....	(.9462)	.....	.....	(4.9837)
255	(.7118)	.....	(.1100)	.....	.....	(.8218)
300	<u>(.1997)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1997)</u>
Total	<u>(15.6927)</u>	<u>(.5000)</u>	<u>(1.1221)</u>	<u>.0000</u>	<u>(.3336)</u>	<u>(17.6484)</u>

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

No. Program	Proposed Adjustments (1)		
	Brought Forward	#9104*	Total
101 Basic K-3	10.7194	.....	10.7194
102 Basic 4-8	10.8084	1.2852	12.0936
103 Basic 9-12	(3.8301)	.....	(3.8301)
112 Grades 4-8 with ESE Services	(.9170)	.....	(.9170)
113 Grades 9-12 with ESE Services	(.2489)	.....	(.2489)
130 ESOL	(28.1750)	(1.2852)	(29.4602)
254 ESE Support Level 4	(4.9837)	.....	(4.9837)
255 ESE Support Level 5	(.8218)	.....	(.8218)
300 Career Education 9-12	(.1997)	.....	(.1997)
Total	(17.6484)	.0000	(17.6484)

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 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 2018-19* 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 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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 – Attendance Procedures

1. [Ref. 4101/5101/5201/14101/21101/910401] Our examination disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the District had not established written policies and procedures identifying the responsibilities and expectations of various District personnel to ensure that student attendance records were always complete, accurate, and maintained in an auditable format. The District utilized Skyward, a computerized Web-based system for student scheduling and attendance record keeping. Our review of the student information and attendance records maintained in Skyward, and other documentation related to student enrollment and attendance records, disclosed one or more of the following exceptions at six schools in our test:

- School records did not evidence that the *Unrecorded Class Attendance* report generated from Skyward, which documents the teachers who did not record student attendance on a given day, was monitored by the Schools' staff and, as a result, the documentation to support a monitor's review was not created or retained.

Findings

Districtwide – Attendance Procedures (Continued)

- Schools did not consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance in Skyward by the teacher of record. In addition, attendance documentation was not sufficient to identify the students who were present in class, and was not signed and dated by the preparer attesting to the accuracy and completeness of the attendance documentation.
- Dated student sign-in and sign-out logs to support the tardy and early dismissal entries made in Skyward by office personnel were not retained.

However, we were able to obtain the *Attendance Transaction Tracking Inquire* report (audit trail) generated from Skyward that indicates when and by whom student attendance records were recorded or changed, and determined that each of our test students was recorded in attendance at least 1 day of the reporting survey periods. Accordingly, we present this disclosure finding with no proposed adjustment.

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George W. Munroe Elementary School (#0041)

2. [Ref. 4102] Our general review of the attendance records demonstrated that three students not in our test were incorrectly reported in the October 2018 reporting survey period. The students were not enrolled during the FTE membership survey week. Consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(1.0608)	
130 ESOL	<u>(.4392)</u>	(1.5000)

3. [Ref. 4103] ELL Committees for four students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	3.1006	
130 ESOL	<u>(3.1006)</u>	.0000

4. [Ref. 4171/72/73] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. In addition, the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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

<u>Ref. 4171</u>		
101 Basic K-3	2.5932	
130 ESOL	<u>(2.5932)</u>	.0000
<u>Ref. 4172</u>		
101 Basic K-3	.4322	
130 ESOL	<u>(.4322)</u>	.0000
<u>Ref. 4173</u>		
101 Basic K-3	1.9449	
130 ESOL	<u>(1.9449)</u>	.0000
		<u>(1.5000)</u>

Gadsden County High School (#0051)

5. [Ref. 5102] Our examination disclosed that the course schedules reported for 167 students during the October 2018 and February 2019 reporting survey periods included courses taken at an on-campus virtual learning lab where the instruction was provided directly by either Edgenuity (a Florida DOE-approved virtual education provider) or the Florida Virtual School. Virtual instruction courses are only eligible to be reported for FEFP funding during the June 2019 reporting survey period based upon successful completion of the courses by the students within the 2018-19 school year.

Our initial review of the School’s records disclosed that the virtual courses were reported in the incorrect reporting survey periods; however, we were able to determine that 55 of the students had completed the reported courses within the 2018-19 school year and were eligible to be reported for and generate FTE funding for the fiscal year ending June 30, 2019.

Further review of the School’s records disclosed that the remaining 112 students (1 student was in our Basic test, 1 student was in our Basic with ESE Services test, and 1 student was in our ESOL test) were not eligible for FEFP funding as the students had one or more of the following exceptions:

- Students were reported for the same course number for multiple periods when the students were only working toward earning one-half credit for the course.
- School records did not evidence that the students passed the respective courses showing successful completion as required for virtual courses per the *FTE General Instructions 2018-19*.
- Students’ course histories did not evidence that the students had been enrolled in the course for which they were reported.

Findings

Gadsden County High School (#0051) (Continued)

- Students did not successfully complete the courses timely (i.e., within the 2018-19 school year).
- Students were reported for courses that they had successfully completed (with a passing grade) in a prior school year and the applicable courses were ineligible to earn additional or duplicate credit towards the student’s graduation.

We propose the following adjustment:

103	Basic 9-12	(8.3786)	
113	Grades 9-12 with ESE Services	(1.4081)	
300	Career Education 9-12	<u>(.0303)</u>	(9.8170)

6. [Ref. 5103] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2018-19*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 3, 2019, which was 19 school days prior to the last day of school as indicated in the District’s instructional calendar. This early release of the students, combined with the District not obtaining a waiver or making up the 8 days that the School was closed due to inclement weather, resulted in overreporting the FTE for 222 students (3 students were in our Basic test, 1 student was in our Basic with ESE Services test, and 3 students were in our ESE Support Levels 4 and 5 test). Our recalculation of the FTE and hours of instruction disclosed that only 888.83 hours of the required 900 hours of instruction (or .9876 total FTE) were provided for the 2018-19 school year. Consequently, FTE was overstated by 2.4197 FTE. We propose the following adjustment:

103	Basic 9-12	(1.9790)	
113	Grades 9-12 with ESE Services	(.2662)	
130	ESOL	(.0036)	
254	ESE Support Level 4	(.0371)	
300	Career Education 9-12	<u>(.1338)</u>	(2.4197)

7. [Ref. 5104] School records demonstrated that four Basic students (one student was in our Basic test) reported in the October 2018 (three students) and February 2019 (one student) reporting survey periods were not enrolled during the FTE membership survey week. Consequently, the students should not have been reported for FTEP funding. In addition, one student was not provided 900 hours of annual instruction as described in Finding 6 (Ref. 5103). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gadsden County High School (#0051) (Continued)

103 Basic 9-12	(.7618)	
113 Grades 9-12 with ESE Services	(.2826)	
130 ESOL	(.2886)	
300 Career Education 9-12	<u>(.0356)</u>	(1.3686)

8. [Ref. 5105] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. In addition, one student was not provided 900 hours of annual instruction as described in Finding 6 (Ref. 5103). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.8573	
254 ESE Support Level 4	(1.3722)	
255 ESE Support Level 5	<u>.5002</u>	(.0147)

9. [Ref. 5106] Two ESE students who were enrolled in the Hospital and Homebound Program IEPs did not specify the amount of homebound instructional time to be provided weekly; consequently, the students' schedules were reported for more homebound instruction than was provided. We also noted that the file for one of the students did not contain a *Medical Referral Form* documenting the student's need for Hospital and Homebound Program services certified by a licensed physician covering the October 2018 reporting survey period, and the student was not reported in accordance with the student's *Matrix of Services Form* covering the February 2019 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.6321	
255 ESE Support Level 5	<u>(.7048)</u>	(.0727)

10. [Ref. 5107] One ESE student was incorrectly reported in the Hospital and Homebound Program. The *Medical Referral Form* certified by a licensed physician did not indicate that the student was confined to the home or hospital; consequently, the student should not have been reported in that Program. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0704	
255 ESE Support Level 5	<u>(.0704)</u>	.0000

11. [Ref. 5108] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's previous placement in the Hospital and Homebound Program. However, the student was dismissed from the Hospital and Homebound Program on August 29, 2018, which was prior to the October 2018 reporting survey period. Accordingly, the student should have been reported in Program No. 103 (Basic 9-12). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gadsden County High School (#0051) (Continued)

103 Basic 9-12	.4368	
255 ESE Support Level 5	<u>(.4368)</u>	.0000

12. [Ref. 5109] The course schedule for one ESE student in our ESE Support Levels 4 and 5 test incorrectly included a portion of the student’s instructional time in Program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

103 Basic 9-12	(.1482)	
113 Grades 9-12 with ESE Services	<u>.1482</u>	.0000

13. [Ref. 5110] ELL Committees for five students were not convened by October 1 (two students) or within 30 school days prior to the students’ DEUSS anniversary dates (three students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of four of the students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	.5632	
130 ESOL	<u>(.5632)</u>	.0000

14. [Ref. 5111] School records did not evidence the determination made by an ELL Committee that convened on January 31, 2019, to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.1516	
130 ESOL	<u>(.1516)</u>	.0000

15. [Ref. 5171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.6157	
254 ESE Support Level 4	<u>(.6157)</u>	.0000

16. [Ref. 5172/5174] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher held certification in ESE (Ref. 5172) and one (Ref. 5174) in Physical Education but taught courses that required
(Finding Continues on Next Page)

Findings

Gadsden County High School (#0051) (Continued)

certification in English, Math, Social Science, Biology, Chemistry, Physics (Ref. 5172) and Health (Ref. 5174). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 5172</u>		
103 Basic 9-12	1.9351	
254 ESE Support Level 4	<u>(1.9351)</u>	
<u>Ref. 5174</u>		
103 Basic 9-12	.0774	
254 ESE Support Level 4	<u>(.0774)</u>	.0000

17. [Ref. 5173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English but taught a course that required certification in both ESOL and Reading. In addition, the student’s parents were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.0774	
130 ESOL	<u>(.0774)</u>	.0000

18. [Ref. 5175] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that required certification in English. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	3.9139	
130 ESOL	<u>(3.9139)</u>	.0000

(13.6927)

West Gadsden Middle School (#0052)

19. [Ref. 5202] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,625 instructional minutes per week for 4th and 5th grades and 1,775 instructional minutes per week for Grades 6-8 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 175 to 325 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 *(Finding Continues on Next Page)*

Findings

West Gadsden Middle School (#0052) (Continued)

instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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20. [Ref. 5203] Our general review of the attendance records demonstrated that one student not in our test was incorrectly reported in the October 2018 reporting survey period. The student was not enrolled during the FTE membership survey week. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.5000)</u>	(.5000)
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21. [Ref. 5204] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date and an ELL Committee was not convened to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the student’s *ELL Student Plan* covering the 2018-19 school year was not dated; thus, we were unable to determine that the *ELL Student Plan* was reviewed and timely updated. We propose the following adjustment:

102 Basic 4-8	.3654	
130 ESOL	<u>(.3654)</u>	.0000

22. [Ref. 5205] School records did not evidence that the *ELL Student Plans* for two ELL students covering the 2018-19 school year were reviewed and timely updated. We propose the following adjustment:

102 Basic 4-8	.3077	
130 ESOL	<u>(.3077)</u>	.0000

23. [Ref. 5206] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.1154	
130 ESOL	<u>(.1154)</u>	<u>.0000</u>
		<u>(.5000)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Greensboro Elementary School (#0141)

24. [Ref. 14102] Our general review of the attendance records demonstrated that one student not in our test was incorrectly reported in the October 2018 reporting survey period. The student was not enrolled during the FTE membership survey week. Consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.5000)	(.5000)
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25. [Ref. 14103] ELL Committees for two students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.3061	
130 ESOL	(1.3061)	.0000

26. [Ref. 14104] School records did not evidence that the *ELL Student Plans (Plans)* for two ELL students covering the 2018-19 school year were reviewed and timely updated, and one of the Plans did not include the student's course schedule identifying the courses that would employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.7416	
130 ESOL	(1.7416)	.0000

27. [Ref. 14171/14172] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 14171</u>		
101 Basic K-3	.5808	
130 ESOL	(.5808)	
 <u>Ref. 14172</u>		
101 Basic K-3	.5808	
130 ESOL	(.5808)	.0000
		(.5000)

Findings

James A. Shanks Middle School (#0211)

28. [Ref. 21102] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,755 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 170 to 255 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 instructional bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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29. [Ref. 21103] Our general review of the attendance records demonstrated that three students not in our test were incorrectly reported in the October 2018 reporting survey period. The students were not enrolled during the FTE membership survey week. Consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(1.0121)</u>	(1.0121)
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30. [Ref. 21104] School records did not evidence that the *ELL Student Plans* for six ELL students covering the 2018-19 school year were reviewed and timely updated. We propose the following adjustment:

102 Basic 4-8	5.0498	
130 ESOL	<u>(5.0498)</u>	.0000

31. [Ref. 21105] ELL Committees for three students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the English language proficiency of one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date and that the student’s *ELL Student Plan* was not reviewed or updated for the 2018-19 school year. We propose the following adjustment:

102 Basic 4-8	2.9398	
130 ESOL	<u>(2.9398)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

James A. Shanks Middle School (#0211) (Continued)

32. [Ref. 21106] School records evidenced that one student was exited from the ESOL Program prior to the October 2018 reporting survey period. We also noted that the student's *ELL Student Plan* was not reviewed or updated for the 2018-19 school year. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

33. [Ref. 21107] One ESE student who was enrolled in the Hospital and Homebound Program IEPs did not specify the amount of homebound instructional time to be provided weekly; consequently, the student's schedule was reported for more homebound instruction than was provided. We propose the following adjustment:

255 ESE Support Level 5	<u>(.1100)</u>	(.1100)
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34. [Ref. 21171/21172/21173/21174/21175] Five teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Social Science (Ref. 21171/73), Math (Ref. 21172/75), and Physical Education, Grades 6-12 (Ref. 21174), but taught courses that required certification in Elementary Education (Ref. 21171), Science (Ref. 21172/75), ESE, English, Math, and Science (Ref. 21173), and Physical Education, Grades K-8 (Ref. 21174). We also noted that the students' parents were not notified of the teachers' out-of-field status. Since the student involved in Ref. 21175 is cited in Finding 30 (Ref. 21104), we present no proposed adjustment for this teacher and propose the following adjustments for the remaining teachers:

<u>Ref. 21171</u>		
102 Basic 4-8	.2284	
130 ESOL	<u>(.2284)</u>	.0000

<u>Ref. 21172</u>		
102 Basic 4-8	.4508	
130 ESOL	<u>(.4508)</u>	.0000

<u>Ref. 21173</u>		
102 Basic 4-8	.8470	
254 ESE Support Level 4	<u>(.8470)</u>	.0000

<u>Ref. 21174</u>		
102 Basic 4-8	.0992	
254 ESE Support Level 4	<u>(.0992)</u>	<u>.0000</u>

(1.1221)

Findings

Gadsden Virtual Instruction Program (#7001)

35. [Ref. 700101/700102] The IEP or *Educational Plan* for two ESE students was not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

<u>Ref. 700101</u>		
102 Basic 4-8	.4170	
112 Grades 4-8 with ESE Services	(.4170)	.0000
<u>Ref. 700102</u>		
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000
		<u>.0000</u>

Gadsden Virtual Franchise (#7004)

36. [Ref. 700401] Four courses taken during the 2017-18 school year for one Basic virtual education student were incorrectly reported for FTE in the June 2019 reporting survey period (i.e., the 2018-19 school year). The FEFP provides funding for credit recovery courses which if completed after the close of Survey 4 (i.e., the June reporting survey period of a previous year) can be reported in Survey 4 of the following year. However, the aforementioned courses were not taken for credit recovery; consequently, the courses were ineligible to be reported for FEFP funding for the 2018-19 school year. We propose the following adjustment:

103 Basic 9-12	(.3336)	(.3336)
		<u>(.3336)</u>

Crossroad Academy (#9104) Charter School

37. [Ref. 910404] Student course schedules were incorrectly reported. The School's bell schedule supported 1,690 instructional minutes per week for Grades K-5 and 1,750 instructional minutes per week for Grades 6-12 and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 75 to 175 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 instructional bell schedule. Since most of the students were reported within the District (*Finding Continues on Next Page*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crossroad Academy (#9104) Charter School (Continued)

for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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38. [Ref. 910402] School records did not evidence that the *ELL Student Plan* for one ELL student covering the 2018-19 school year was reviewed and timely updated. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

39. [Ref. 910403] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>

.0000

Proposed Net Adjustment

(17.6484)

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) written attendance procedures are developed to ensure compliance with the DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*; (2) students are reported for the instructional time provided, students' course schedules reported agree with the schools' bell schedules, and scheduled instructional time for all seniors (12th-grade students) take into account the District's term length as noted on the District calendar, any early release days for seniors, early release days for all students, school closures due to inclement weather, and specific CMW in the high schools' bell schedules to meet the requirements of Section 1011.60(2), Florida Statutes, and SBE Rule 6A-1.045111, FAC; (3) only students who are enrolled at least 1 day during the reporting FTE membership survey week, and in attendance at least 1 day during the 11-day reporting survey window are reported for FEFP funding, and documentation is retained to support this reporting; (4) 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 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (6) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (7) ELL students that have been exited from the ESOL Program are not reported for State funding of ESOL; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed; (9) current *Medical Referral Forms* are on file and clearly document the recommended services to support Hospital and Homebound Program placements and FEFP reporting; (10) students in the Hospital and Homebound Program are reported for the correct amount of FTE based on the instructional time scheduled on the students' IEPs and a signed Homebound instructor's contact log, documenting that the instructor met with the students at least once during the reporting survey period; (11) course schedules of ESE students should be reported entirely in ESE; (12) students' *Educational Plans* or IEPs document the services to be provided and are retained in readily accessible files; (13) virtual instruction courses are reported only in the June reporting survey periods, only virtual education courses that are timely completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (14) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; and (15) parents are timely notified when their children are assigned to teachers teaching out of field.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment 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 2018-19

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 2018-19

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 2018-19

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

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 12 schools other than charter schools, 1 charter school, 3 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$23.2 million was provided through the FEFP to the District for the District-reported 4,856.08 unweighted FTE as recalibrated, which included 480.67 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

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, 2019. 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>
Districtwide – Attendance Procedures	1
1. George W. Munroe Elementary School	2 through 4
2. Gadsden County High School	5 through 18
3. West Gadsden Middle School	19 through 23
4. Greensboro Elementary School	24 through 27
5. James A. Shanks Middle School	28 through 34
6. Gadsden Virtual Instruction Program	35
7. Gadsden Virtual Franchise	36
8. Crossroad Academy*	37 through 39

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the 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, 2019. 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 2018-19 (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 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, 2019.

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 weaknesses⁷ 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

⁷ 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
July 7, 2020

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 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, 2019. (See NOTE B.) The population of vehicles (157) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,047) 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	7
IDEA – PK through Grade 12, Weighted	462
All Other FEFP Eligible Students	<u>5,578</u>
Total	<u>6,047</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 41 of 259 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 8, and 9 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 259 of the 6,047 students reported as being transported by the District.	41	(37)
In conjunction with our general tests of student transportation we identified certain issues related to 471 additional students.	<u>471</u>	<u>(471)</u>
Total	<u>512</u>	<u>(508)</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 *FTE General Instructions 2018-19 (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 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our review of the student ridership disclosed that 94 students were reported for an incorrect number of DIT. The students were reported for 16 or 20 DIT, rather than 12 or 15 DIT in accordance with the Schools' summer instructional calendars. We propose the following adjustments:

July 2018 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted (91)

16 Days in Term

IDEA - PK through Grade 12, Weighted (1)

15 Days in Term

IDEA - PK through Grade 12, Weighted 92

June 2019 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

12 Days in Term

IDEA - PK through Grade 12, Weighted	<u>2</u>	0
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2. [Ref. 52] Our review of the student ridership disclosed that 2,955 students were reported for an incorrect number of DIT for the October 2018 reporting survey period. As a result of Hurricane Michael, the District was closed from October 9, 2018, through October 19, 2018, and without a waiver from the DOE, such closure results in a reduction of 8 instructional days from the District’s instructional calendar. Consequently, only 82 DIT should have been reported. We propose the following adjustments:

October 2018 Survey

90 Days in Term

Teenage Parents and Infants	(3)	
IDEA - PK through Grade 12, Weighted	(186)	
All Other FEFP Eligible Students	(2,766)	

82 Days in Term

Teenage Parents and Infants	3	
IDEA - PK through Grade 12, Weighted	186	
All Other FEFP Eligible Students	<u>2,766</u>	0

3. [Ref. 53] Our review of transportation records disclosed that seven bus driver reports supporting the ridership of 307 students attending Crossroad Academy Charter School (13 students were in our test) were not signed by the assigned bus drivers attesting to the accuracy of the indicated ridership as expressed in the DOE’s guidance in *Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01*. In addition, our review disclosed that some of the students were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned school, or PK students whose parents were not enrolled in the Teenage Parent Program.

Consequently, the ridership for the 307 students could not be validated that were not found on other bus driver reports and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

October 2018 Survey

82 Days in Term

All Other FEFP Eligible Students	(164)	
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<u>Findings</u>	Students Transported Proposed Net Adjustments
February 2019 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(143) (307)
4. [Ref. 54] Our general tests disclosed that 21 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students and their parents were not enrolled in the Teenage Parent Program. We propose the following adjustments:	
October 2018 Survey	
<u>82 Days in Term</u>	
All Other FEFP Eligible Students	(16)
February 2019 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(5) (21)
5. [Ref. 55] Our general tests disclosed that 169 students (12 students were in our test) were either not marked on the bus drivers' reports as riding the bus (159 students) or not listed on the bus drivers' reports (10 students). In addition for 6 of the students: the IEPs for 2 students did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category; 1 student lived less than 2 miles from their assigned school; and 3 PK students were not IDEA students and the students' parents were not enrolled in the Teenage Parent Program. We propose the following adjustments:	
July 2018 Survey	
<u>20 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
October 2018 Survey	
<u>82 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(11)
All Other FEFP Eligible Students	(54)
February 2019 Survey	
<u>90 Days in Term</u>	
Teenage Parents and Infants	(1)
IDEA - PK through Grade 12, Weighted	(7)
All Other FEFP Eligible Students	(95) (169)

**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56] One student in our test was not enrolled in school during the October 2018 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

October 2018 Survey

82 Days in Term

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

7. [Ref. 57] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Two students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category and two students' files did not contain valid IEPs covering the reporting survey period. All four students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2018 Survey

15 Days in Term

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

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

8. [Ref. 58] One student in our test was incorrectly reported in the July 2018 reporting survey period. Only students enrolled in an ESY Program or in a nonresidential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods. Since the student's IEP did not indicate that ESY services were required and the student was not in a DJJ residential program, the student was not eligible for State transportation funding. We propose the following adjustment:

July 2018 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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9. [Ref. 59] Nine students in our test lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2018 Survey		
<u>82 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
February 2019 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(5)	(9)
Proposed Net Adjustment		<u>(508)</u>

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) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional calendars, and supporting documentation is retained in readily accessible files; (2) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership; (3) only those students who are documented as enrolled in school during the FTE membership survey period and recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (4) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP; (6) only ESE students requiring extended school year services as noted on the students' IEPs that also specify a need for transportation as a related service are reported for State transportation funding during the summer reporting survey periods; and (7) 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 2018-19 (Appendix F)

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 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, 2019, 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>
July 2018	28	92	99
October 2018	55	2,955	647
February 2019	54	2,998	709
June 2019	<u>20</u>	<u>2</u>	<u>84</u>
Totals	<u>157</u>	<u>6,047</u>	<u>1,539</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, 2019. 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"

THE SCHOOL BOARD OF GADSDEN COUNTY

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Roger P. Milton
Superintendent
miltonr@gcpsmail.com

July 7, 2020


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

Dear Ms. Norman:

Pursuant to Section 11.45(4)(d), Florida Statutes, the School Board of Gadsden County is responding to the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation audit performed by the Office of the Auditor General for the fiscal year ended June 30, 2019. The attachments include the list of findings with a written statement of explanation regarding the corrective actions. The enclosed table is organized by the categories as identified in Schedules E and H of the report.

In accordance with your letter dated June 8, 2020, this letter and the attachments will be submitted electronically to the Office of the Auditor General. The originals will be transmitted to your office.

Sincerely,


Roger P. Milton
Superintendent of Schools

Enclosures

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

Recommendation from Schedule E	Finding(s)	Statement of Explanation and Corrective Actions
1) Written attendance procedures to ensure compliance	#1	The District has contracted with a consultant to establish written policies and procedures identifying the responsibilities and expectations of District personnel to ensure that student attendance records are always complete, accurate, and maintained in an auditable format.
2) Students reported for correct instructional time, course schedules align with bell schedules and instructional time is in accordance with statutory requirements	#6, #7, #8, #19, #28, #37	The District will establish clear communication to building level administrators about the required number of instructional hours for all students. In addition, the District will require additional review by the administration to ensure that the student course schedules are aligned to the schools' bell schedules. The District will notify the Charter School to align the course schedules with the bell schedule.
3) Students must be enrolled during the respective survey windows and documentation retained for reporting	#2, #7, #20, #24, #29	The District will mandate additional reviews of the student survey data to ensure that student counts are cross-checked with enrolled students.
4) Compliance with ESOL placement schedules and ELL Committee required reviews pursuant to statutes and rules	#3, #13, #14, #21, #25, #31	The District has changed its procedures for the timely review of ESOL placement to meet the deadlines established by Statute and Regulations. Confusion regarding ELL committees occurred based on SBE Rule 6A-6.09022(1), FAC, Extension of Services in English for Speakers of Other Languages (ESOL) Program which states "three (3) years after the date of an English Language Learner's (ELL's) initial enrollment in a school in the United States, an ELL Committee shall be convened annually to re-evaluate the student's progress towards English Language proficiency." The ELL Department based their LEP meetings pursuant to the previous statement. However, the second sentence of this Rule is contradictory to the initial sentence as it provides that "the ELL committee shall be convened no earlier than thirty (30) school days prior to the third anniversary of the student's initial enrollment date in a school in the United States, and no later than the anniversary date"
5) ELL Student Plans should be timely prepared with appropriate documentation and records retained	#13, #14, #21, #22, #26, #30, #31, #32, #38	The District will improve its procedures for the timely review of ESOL placement and the deadlines established by Statute and Regulations.

6) ELL students should not be reported in the ESOL Program for more than the allowable 6-year period	#23, #39	The District will add an additional procedure to ensure that ESOL Program designations cannot exceed the allowable 6-year period. District MIS personnel will inform school Data Entry personnel of the need to remove the 130-program code for ELL students after their 6 th year. In addition, the District ELL department will send another reminder to the school level Data Entry personnel prior to the 6 th year.
7) ELL students that have been exited from the ESOL Program are not reported for ESOL funding	#32	The District will improve its procedure by adding an additional step to ensure that ELL students who have exited the ESOL Program are not counted for ESOL funding and remove the 130-program code. The District ELL department will send an updated list of current ESOL students to the school counselor every month instead of prior to FTE counts to ensure students are not coded 130.
8) ESE students must be reported in accordance with their Matrix of Services forms that are properly and timely completed	#8, #9	The District will establish further review of the submission of survey data to ensure the correct coding of students based on the students' Matrix of Services forms.
9) For Hospital and Homebound Program Placements and FEFP reporting, current Medical Referral Forms are on file and adequately documented	#9, #10, #33	The District will establish new procedures for documenting placement of students in the Hospital and Homebound program.
10) For Hospital and Homebound Program students, instructional time is based on IEPs and a signed instructor's log	#9, #10, #11	The District will establish new procedures for the reporting of students in the Hospital and Homebound program.
11) Course schedules for ESE students should be reported entirely in ESE	#12	The District will improve its procedures to ensure that course schedules for ESE students are reported entirely in ESE.
12) Student's Educational Plans and IEPs documenting the services to be provided are retained in readily accessible files	#35	The District will improve its records retention policies and procedures to ensure that student EPs and IEPs are readily assessable for review.

<p>13) Virtual instruction courses should only be reported in June survey period, must be timely completed, and documentation readily available</p>	<p>#5, #36</p>	<p>The District will improve its procedures for reporting virtual instruction and make the documentation available in a timely manner.</p>
<p>14) Teachers should be properly certified or, if teaching out-of-field, then approved by the School Board or Charter Board</p>	<p>#4, #15, #16, #17, #18, #27, #34</p>	<p>The District is working to hire as many properly certified teachers as possible. In the event properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval. The District is collaborating with the Charter School to ensure the required approval.</p>
<p>15) District should timely notify parents when students are assigned to teacher teaching out-of-field</p>	<p>#4, #16, #17, #18, #27, #34</p>	<p>The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field.</p>

Recommendation from Schedule H	Finding(s)	Statement of Explanation and Corrective Actions
1) Students are reported in the correct ridership categories and for the correct number of DIT	#1, #2	The District will improve its procedures to ensure the reporting of students in the correct transportation categories and for the number of DIT by verifying with the IT Department. The District will retain and make available any documentation from DOE regarding any approved adjustments to DIT.
2) Bus drivers' reports must document student ridership, and are signed and dated by the bus driver attesting to the validity and the accuracy of the rosters	#3, #5	The District will develop driver checklists for signature verification including Crossroad Academy Charter School afternoon drivers.
3) Students must be enrolled during the respective survey windows and recorded on bus rosters at least one day during the survey for reporting	#6	The District will mandate additional reviews of the student survey data to ensure that student counts are cross-checked with enrolled students including ridership, student addresses, and IEPs to validate student rosters.
4) Only PK students who have an IEP or whose parents are in the Teenage Parent Program can be reported	#4, #5	The District will conduct periodic reviews to ensure student data including IEPs are attached to student records.
5) Students must meet at least one of the 5 criteria for weighted classification per the IEP	#5, #7	The District will review and collaborate more closely with ESE to validate transportation IEPs and request that the IEPs be attached to student ridership prior to reporting period.
6) Only ESE students requiring extended school year as a related service can be reported during the summer reporting survey	#8	The District will develop procedures to ensure that the data received from ESE during ESY is accurate and student IEPs are attached to the ridership.
7) Students reported for transportation services must live 2 or more miles from their assigned schools	#5, #9	The District will use similar mapping applications that are used during auditing sessions.