

**LIBERTY COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2020



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2019-20 fiscal year, David H. Summers served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
James Flowers, Vice Chair	1
Tina Tharpe, Chair from 11-12-19	2
Darrel L. Hayes, Chair through 11-11-19	3
Brandon Kyle Peddie	4
Charles R. Morris	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 Aileen B. Peterson, by e-mail at [aileenpeterson@aud.state.fl.us](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412-2972.

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**LIBERTY COUNTY DISTRICT SCHOOL BOARD  
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# LIBERTY COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
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

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SUMMARY OF ATTESTATION EXAMINATION
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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, ESE Support Levels 4 and 5, and student transportation, the Liberty 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, 2020. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 3 of the 24 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 19 students in our Basic with ESE Services test and 5 of the 22 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 24 of the 164 students in our student transportation test, in addition to 39 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .3688 but has a potential impact on the District's weighted FTE of negative 7.2674. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 62 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$31,101 (negative 7.2674 times \$4,279.49).

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 Liberty 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 Liberty 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 six schools, and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2020, State funding totaling \$8.5 million was provided through the FEFP to the District for the District-reported 1,273.43 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

**FTE Student Enrollment**

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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 survey<sup>1</sup> 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. The District received \$243,144 for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> 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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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Liberty 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, 2020. 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 2019-20* 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 modified 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, waste, 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 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 and Exceptional Student Education Support Levels 4 and 5, the Liberty 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, 2020.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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 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  
May 11, 2021

# 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, 2020, the Liberty County District School Board (District) reported to the DOE 1,273.43 unweighted FTE as recalibrated at six District schools and two virtual education cost centers. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (eight) consisted of the total number of brick and mortar schools in the District that offered courses and included two DJJ facilities, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (757) 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 3 of the 19 students in our Basic with ESE Services test<sup>3</sup> and 5 of the 22 students in our ESE Support Levels 4 and 5 test.<sup>4</sup>

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	7	4	516	23	1	925.3400	13.2773	1.6309
Basic with ESE Services	7	5	205	19	3	259.8400	12.5262	.6181
ESOL	2	1	12	5	0	7.8800	2.9774	.0000
ESE Support Levels 4 and 5	5	3	24	22	5	26.3800	14.2151	(2.6178)
Career Education 9-12	3	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>53.9900</u>	<u>.0000</u>	<u>.0000</u>
All Programs	8	5	<u>757</u>	<u>69</u>	<u>9</u>	<u>1,273.4300</u>	<u>42.9960</u>	<u>(.3688)</u>

<sup>3</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 2, 3, and 11 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, and 5 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (51) 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, notification to parents regarding teachers' out-of-field status, or the earning of college credits towards certification in the out-of-field subject areas were not met for 3 of the 24 teachers in our test.<sup>5</sup>

## **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.

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<sup>5</sup> For teachers, the material noncompliance is composed of Findings 6, 7, and 8 on *SCHEDULE D.*

## SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	1.4674	1.000	1.4674
103 Basic 9-12	.1635	1.005	.1643
112 Grades 4-8 with ESE Services	(.1195)	1.000	(.1195)
113 Grades 9-12 with ESE Services	.7376	1.005	.7413
254 ESE Support Level 4	<u>(2.6178)</u>	3.637	<u>(9.5209)</u>
Total	<u>(.3688)</u>		<u>(7.2674)</u>

Notes: (1) See NOTE A7.

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

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

## SCHEDULE C

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### PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Total</u>
	<u>#0051</u>	<u>#0053</u>	<u>#7004</u>	
102 Basic 4-8	(.1560)	1.6234	.....	1.4674
103 Basic 9-12	.....	.2260	(.0625)	.1635
112 Grades 4-8 with ESE Services	.1560	(.2755)	.....	(.1195)
113 Grades 9-12 with ESE Services	.....	.8043	(.0667)	.7376
254 ESE Support Level 4	.....	<u>(2.6178)</u>	.....	<u>(2.6178)</u>
Total	<u>.0000</u>	<u>(.2396)</u>	<u>(.1292)</u>	<u>(.3688)</u>

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

# SCHEDULE D

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

### Overview

Liberty 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 2019-20* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.*

#### W. R. Tolar K-8 School (#0031)

1. [Ref. 3101] Our examination of the School's attendance records disclosed that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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#### Liberty Wilderness Crossroads (#0051)

2. [Ref. 5101] The course schedule for one ESE student was incorrectly reported in Program No. 102 (Basic 4-8). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.1560)	
112 Grades 4-8 with ESE Services	<u>.1560</u>	<u>.0000</u>

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**Findings**

**Apalachicola Forest Youth Academy (#0053)**

3. [Ref. 5301] Our examination of the student course schedules and the FTE reported for nine students (one student was in our Basic with ESE Services test and two students were in our ESE Support Level 4 and 5 test) at Apalachicola Forest Youth Academy, a DJJ facility, disclosed that the FTE was overreported for both the July 2019 and June 2020 reporting survey periods.

Specifically, our inquiries with District management and the School’s administrators disclosed that the District’s automated attendance software system (Focus), which is also used to report the School’s FTE, incorrectly calculated the FTE to be reported for courses that occurred one day per week. The *FTE General Instructions 2019-20* provides that the calculation of FTE for students in DJJ programs shall be limited to 25 hours per week, with the actual number of days reported in Survey 1 and Survey 4 dependent on the approved calendar. The School’s approved instructional calendar supported term lengths of 28 instructional days in the July 2019 reporting survey period (or approximately .1556 FTE per student) and 32 instructional days in the June 2020 reporting survey period (or approximately .1778 FTE per student). However, as the students were reported for more than the maximum allowed for this School and the above-noted term lengths, we propose the following adjustment:

112 Grades 4-8 with ESE Services	(.1069)	
113 Grades 9-12 with ESE Services	(.0289)	
254 ESE Support Level 4	<u>(.0508)</u>	(.1866)

4. [Ref. 5302] One ESE student’s *Matrix of Services* form included one special consideration point designated for students who have a score of 17 total domain rating points and are rated Level 5 in three of the five domains; however, the student was only rated Level 5 in two of the domains. Consequently, the student was incorrectly reported in Program No. 254 (ESE Support Level 4) in the July 2019 reporting survey period rather than in Program No. 112 (Grades 4-8 with ESE Services). In addition, the FTE reported for this student in the July 2019 reporting survey period was overreported as described in Finding 3 (Ref. 5301). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1556	
254 ESE Support Level 4	<u>(.1810)</u>	(.0254)

5. [Ref. 5303] Two ESE students (one student was in the July 2019 reporting survey period and one was in the February 2020 and June 2020 reporting survey periods) were not reported in accordance with the students’ *Matrix of Services* forms. In addition, the  
*(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Apalachicola Forest Youth Academy (#0053)** (Continued)

FTE reported for these two students was overreported as described in Finding 3 (Ref. 5301). We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.1686)	
113 Grades 9-12 with ESE Services	.6776	
254 ESE Support Level 4	<u>(.5366)</u>	(.0276)

6. [Ref. 5371] One teacher, who was certified in ESE and Elementary Education, was approved by the School Board to teach out of field in English and Social Science in a prior year; however, the teacher had earned none of the college credits or the equivalent toward each subject area required by SBE Rule 6A-1.0503(3)(b)1., FAC, and the teacher’s training timeline. We propose the following adjustment:

102 Basic 4-8	.2763	
103 Basic 9-12	.0594	
254 ESE Support Level 4	<u>(.3357)</u>	.0000

7. [Ref. 5372] One teacher taught 15 courses (13 courses in the February 2020 reporting survey period and 2 courses in the June 2020 reporting survey period) that included ESE students but was not properly certified to teach these courses. Specifically, for the 13 courses in the February 2020 reporting survey period, the teacher was not approved by the School Board to teach out of field until February 11, 2020, and the parents of the students were not notified of the teacher’s out-of-field status until February 12, 2020, both of which occurred after the February 2020 reporting survey period. For the 2 courses in the June 2020 reporting survey period, the teacher was not approved by the School Board to teach out of field and the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.0452	
103 Basic 9-12	.1666	
254 ESE Support Level 4	<u>(1.2118)</u>	.0000

8. [Ref. 5373] One teacher who was certified in ESE and Elementary Education was approved by the School Board to teach out of field in Math and Physics in a prior year; however, the teacher had earned none of the college credits or the equivalent toward each subject area as required by SBE Rule 6A-1.0503(3)(b)1., FAC, and the teacher’s training timeline. We propose the following adjustment:

102 Basic 4-8	.3019	
254 ESE Support Level 4	<u>(.3019)</u>	<u>.0000</u>
		<u>(.2396)</u>

**Findings**

**Liberty Early Learning Center (#0081)**

9. [Ref. 8101] Our examination of the School’s attendance records disclosed that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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**Liberty Virtual Franchise (#7004)**

10. [Ref. 700401] One Basic virtual education student’s course was incorrectly reported for FTE. The FEFP provides annual funding for a 180-day regular school year and for specific programs that extend beyond the regular school year, including virtual instruction programs, for the purposes of course completion and credit recovery with an annual fiscal year ending June 30. However, this course started during the 2018-19 school year and was not for credit recovery purposes. Consequently, the course was ineligible to be reported for FEFP funding for the 2019-20 school year. We propose the following adjustment:

103 Basic 9-12	<u>(.0625)</u>	(.0625)
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11. [Ref. 700402] One ESE virtual education student’s course was incorrectly reported for FTE. The course was only reported during the June 2020 reporting survey period based on the student’s successful completion of the course on June 8, 2020; however, the *FTE General Instructions 2019-20* provides that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. Since the course was not completed prior to the end of the District’s 180-day school year on May 28, 2020, it was ineligible to be reported for FEFP funding for the 2019-20 school year. In addition, we noted that the *Meeting Participants* signature page associated with the student’s IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0667)</u>	<u>(.0667)</u>
		<u>(.1292)</u>

<b>Proposed Net Adjustment</b>		<b><u>(.3688)</u></b>
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## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that Liberty County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students are reported in the correct FEFP Programs for the correct amount of FTE; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed; (4) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (5) only virtual education courses that are successfully completed timely are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (6) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (7) out-of-field teachers earn the college credit or in-service training points required by SBE Rules 6A-1.0503(3)(b)1., FAC, and in accordance with the teachers' in-service training timelines; and (8) 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 2019-20*

##### **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 2019-20*

## **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 2019-20*

## **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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Liberty 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 Liberty 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 Liberty 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 six schools and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$8.5 million was provided through the FEFP to the District for the District-reported 1,273.43 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## **2. FEFP**

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

## **3. FTE Student Enrollment**

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

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

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the 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 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

#### **7. Educational Programs**

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

## 8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. W. R. Tolar K-8 School	1
2. Liberty Wilderness Crossroads	2
3. Apalachicola Forest Youth Academy	3 through 8
4. Liberty Early Learning Center	9
5. Liberty Virtual Franchise	10 and 11



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 Liberty 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, 2020. 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 2019-20 (Appendix G)* 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 modified 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, waste, 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 Liberty 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, 2020.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>6</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

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<sup>6</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
May 11, 2021

# SCHEDULE F

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

Any student who is transported by the Liberty 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, 2020. (See NOTE B.) The population of vehicles (30) 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 2019 and February and June 2020<sup>7</sup> reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (928) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	54
All Other FEFP Eligible Students	<u>874</u>
Total	<u>928</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 24 of 164 students in our student transportation test.<sup>8</sup>

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<sup>7</sup> Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, and 6 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 164 of the 928 students reported as being transported by the District.	24	(23)
In conjunction with our general tests of student transportation we identified certain issues related to 39 additional students.	<u>39</u>	<u>(39)</u>
Total	<u>63</u>	<u>(62)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Liberty 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 2019-20 (Appendix G)* 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

*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 2019 reporting survey periods and the February 2020 reporting survey periods.<sup>9</sup> 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] The number of DIT were incorrectly reported for one student. The student was reported for 88 DIT but should have been reported for 90 DIT in accordance with the District's instructional calendar. We propose the following adjustment:

#### **February 2020 Survey**

##### 90 Days in Term

IDEA - PK through Grade 12, Weighted

1

##### 88 Days in Term

IDEA - PK through Grade 12, Weighted

(1)

0

**Students  
Transported  
Proposed Net  
Adjustments**

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<sup>9</sup> Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Findings**

2. [Ref. 52] Our review of transportation records disclosed that one bus driver’s report supporting the ridership of 41 students (6 students were in our test) was not signed by the bus driver 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, 2 of the students were not listed on the bus driver’s report as having been transported during the 11-day survey window (1 student) or lived less than 2 miles from their assigned school (1 student) and was not otherwise eligible for State transportation funding. Consequently, the ridership of the 41 students reported on this bus could not be validated. We propose the following adjustment:

**February 2020 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(38)</u>	(41)

3. [Ref. 53] Our general test disclosed that 9 students (5 students were in our test) were not listed on the bus driver’s report (1 student) or the bus drivers’ reports (8 students) did not evidence that the students were transported during the 11-day survey window. We propose the following adjustments:

**October 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	(6)	
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**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(9)
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4. [Ref. 54] Two students in our test were incorrectly reported in the July 2019 reporting survey period. Specifically, the student’s IEPs did not specify the need for ESY services or transportation as a related service. Consequently, we propose the following adjustment:

**July 2019 Survey**

4 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
----------------------------------	------------	-----

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

5. [Ref. 55] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the student was otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustment:

**February 2020 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

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

**October 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students	(6)	
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**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students	(4)	<u>(10)</u>
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**Proposed Net Adjustment**

**(62)**

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Liberty 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 drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible Program on at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (4) 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 and transported on a school bus; (5) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools.

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 2019-20 (Appendix G)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Liberty 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 Liberty County

For the fiscal year ended June 30, 2020, the District received \$243,144 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 2019	1	4	2
October 2019	15	460	113
February 2020	<u>14</u>	<u>464</u>	<u>113</u>
Totals	<u>30</u>	<u>928</u>	<u>228</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

## MANAGEMENT'S RESPONSE

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### LIBERTY COUNTY SCHOOL DISTRICT KYLE PEDDIE, SUPERINTENDENT

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Post Office Box 429 • 11051 NW SR 20 • Bristol, Florida 32321  
Phone: (850) 643-2275 • Fax: (850) 643-2533 • www.lcab.org

May 11, 2021

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

Dear Ms. Norman:

The Liberty County School Board is in receipt of the preliminary report on the examination of the District's compliance with State requirements governing the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and student transportation.

Attached you will find the District's corrective actions to address deficiencies noted upon examination.

Should you require further documentation please do not hesitate to contact this office.

Sincerely,

Brandon K. Peddie  
Superintendent

District I  
James E. Flowers

District II  
Jodi Bailey

District III  
Darrel "Doobie" Hayes

District IV  
Jason Singletary

District V  
Charles "Boo" Moms III

***An Equal Opportunity Employer | Drug Free Workplace***

## **Response to Auditor General**

### **FEFP Review for 2019-20**

#### W.R. Tolar School - 0031

##### Audit Finding 3101

The data entry employee has already completed a new attendance form for our substitute teachers. She/he will also maintain these records during the FTE window for a minimum of five (5) years.

#### Liberty Wilderness Crossroads - 0051

##### Audit Finding 5101

Liberty Wilderness Crossroads will work with Liberty County School District to ensure every part of an ESE students schedule, matrix, and all required paperwork are correct. LWC will also participate in ESE trainings and Professional Development with district ESE department to ensure continuity of services.

#### Apalachicola Forest Youth Academy- 0053

##### Audit Finding 5302/5303

Apalachicola Forest Youth Academy will work with the Liberty County ESE department to provide comprehensive oversight and training to our education program. Records will be checked to ensure that students are reported per the student's matrix of service forms.

##### Audit Finding 5301

Apalachicola Forest Youth Academy will work with Liberty County School District to comply with annual funding for the 25 hours per week per the schools approved instructional calendar.

#### Liberty Early Learning Center - 0081

##### Audit Finding 8101

Addressed in Audit Finding 3101

#### Liberty Virtual 7004

##### Audit Finding 700401/700402

Liberty County School District will comply with annual funding for the 180-day regular school year. Records will be checked to ensure that virtual courses that carry over will not be included in FTE for the following school year. The student's IEP will have the participants signature page included at each meeting.

## Teacher Certification

### Audit Finding 5371/5372/5373

The district has established a strengthened reporting procedure to ensure that all teachers meet requirements and Professional Development opportunities so this oversight does not occur again.

## Transportation

### Audit Finding 51/52/53

The Instructional calendar and the number of days reported in FOCUS were not in agreement. A procedure is in place to ensure that the number of days for each school is consistent across all schools. The district will ensure that all bus drivers review transportation records and sign the document supporting the ridership of each student.

### Audit Finding 54/55

Policies and procedures for special transportation reporting has been reviewed with ESE program staff and transportation staff to ensure that students meet at least one of the five criteria required for eligibility for weighted ridership, the requirement of accurate bus driver reports, accurate attendance reports, and proper documentation of the students IEP to determine that students meet requirements for State transportation funding.

### Audit Finding 52/56

The district will ensure that all bus drivers review transportation records and sign the document supporting the ridership of each student. The district will ensure to use Google maps to determine students that are outside the two-mile radius and only these students are coded for funding.