

**CLAY 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 Broskie served as Interim Superintendent from March 2, 2020, Addison G. Davis served as Superintendent through March 1, 2020, and the following individuals served as Board members:

	<u>District No.</u>
Janice A. Kerekes, Vice Chair through 11-6-19	1
Carol Y. Studdard, Chair	2
Tina Bullock	3
Mary Bolla, Vice Chair from 11-7-19	4
Ashley Gilhousen	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to Aileen B. Peterson, by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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CLAY COUNTY DISTRICT SCHOOL BOARD
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CLAY COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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
SBE	State Board of Education
VPK	Voluntary Prekindergarten

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

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

- 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 18 of the 42 students in our ESOL test. Three (7 percent) of the 42 students in our ESOL test attended charter schools and 2 (11 percent) of the 18 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 94 of the 412 students in our student transportation test, in addition to 13 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 19 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 10.5000, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 14.0446 (13.8827 applicable to District schools other than charter schools and .1619 applicable to charter schools). Noncompliance related to student transportation resulted in nine findings and a proposed net adjustment of negative 83 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 \$60,104 (negative 14.0446 times \$4,279.49), of which \$59,411 is applicable to District schools other than charter schools and \$693 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 Clay 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 Clay 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 44 schools other than charter schools, 3 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$190.1 million was provided through the FEFP to the District for the District-reported 38,287.83 unweighted FTE as recalibrated, which included 1,540.88 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 \$7.5 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 Clay 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 students in our English for Speakers of Other Languages test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, the Clay 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 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 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

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.

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages. 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 28, 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 Clay County District School Board (District) reported to the DOE 38,287.83 unweighted FTE as recalibrated, which included 1,540.88 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 3 charter schools, 1 cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (51) 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 (13,173) 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 18 of the 42 students in our ESOL test.³ Three (7 percent) of the 42 students in our ESOL test attended charter schools and 2 (11 percent) of the 18 students with exceptions 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	50	10	10,264	127	1	26,290.7600	90.3199	2.2960
Basic with ESE Services	51	10	2,693	111	0	10,195.2100	82.7242	(.3500)
ESOL	42	6	106	42	18	511.3100	26.5969	(12.4117)
ESE Support Levels 4 and 5	37	7	110	79	1	385.8000	57.8458	(.0343)
Career Education 9-12	10	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>904.7500</u>	<u>.0000</u>	<u>.0000</u>
All Programs	51	10	<u>13,173</u>	<u>359</u>	<u>20</u>	<u>38,287.8300</u>	<u>257.4868</u>	<u>(10.5000)</u>

³ For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 8, 9, 10, 14, 15, 18, and 19 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (313, of which 305 are applicable to District schools other than charter schools and 8 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. From the population of teachers, we selected 104 and found exceptions for 8 teachers. Eight (8 percent) of the 104 teachers in our test taught at charter schools and none of the 8 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.

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	(10.1250)	1.120	(11.3400)
102 Basic 4-8	1.6753	1.000	1.6753
103 Basic 9-12	9.8513	1.005	9.9006
111 Grades K-3 with ESE Services	(.3500)	1.120	(.3920)
130 ESOL	(11.5173)	1.181	(13.6019)
254 ESE Support Level 4	(.0343)	3.637	(.1247)
Subtotal	(10.5000)		(13.8827)

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	.8944	1.000	.8944
130 ESOL	(.8944)	1.181	(1.0563)
Subtotal	.0000		(.1619)

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	(10.1250)	1.120	(11.3400)
102 Basic 4-8	2.5697	1.000	2.5697
103 Basic 9-12	9.8513	1.005	9.9006
111 Grades K-3 with ESE Services	(.3500)	1.120	(.3920)
130 ESOL	(12.4117)	1.181	(14.6582)
254 ESE Support Level 4	(.0343)	3.637	(.1247)
Total	(10.5000)		(14.0446)

- 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>#0311</u>	<u>#0431</u>	<u>#0511</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.0093	.0093
103 Basic 9-12	.1666	1.8202	.....	1.9868
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.1666)	(1.8202)	.....	(1.9868)
254 ESE Support Level 4	.....	.....	(.0093)	(.0093)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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>Total</u>
		<u>#0551</u>	<u>#0611</u>	<u>#0641</u>	<u>#0667*</u>	
101	.0000	(10.1250)	.....	.....	.....	(10.1250)
102	.0093	.....	1.6660	.....	.8944	2.5697
103	1.9868	7.8645	.....	.....	.....	9.8513
111	.0000	(.3750)	.....	.0250	.....	(.3500)
130	(1.9868)	(7.8645)	(1.6660)	.....	(.8944)	(12.4117)
254	<u>(.0093)</u>	.....	.....	<u>(.0250)</u>	.....	<u>(.0343)</u>
Total	<u>.0000</u>	<u>(10.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(10.5000)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Clay 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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Keystone Heights Junior-Senior High (#0311)

1. [Ref. 31170] One teacher taught a Language Arts course to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the students’ parents were not properly notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>
		<u>.0000</u>

Ridgeview High School (#0431)

2. [Ref. 43101] An ELL Committee was not convened for one ELL student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan* and course schedule for the student were dated October 25, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Ridgeview High School (#0431) (Continued)

103 Basic 9-12	.4165	
130 ESOL	<u>(.4165)</u>	.0000

3. [Ref. 43102] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. In addition, an ELL Committee was not convened to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the parent notification letter of the student’s ESOL placement was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4165	
130 ESOL	<u>(.4165)</u>	.0000

4. [Ref. 43103] The *ELL Student Plan* for one ELL student was dated October 24, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5002	
130 ESOL	<u>(.5002)</u>	.0000

5. [Ref. 43170] One teacher taught a Language Arts course to a class that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the students’ parents were not properly notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.4870	
130 ESOL	<u>(.4870)</u>	<u>.0000</u>

.0000

McRae Elementary School (#0511)

6. [Ref. 51170] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a temporary substitute for about an 18-week period encompassing the February 2020 reporting survey period.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff

(Finding Continues on Next Page)

Findings

McRae Elementary School (#0511) (Continued)

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

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

102 Basic 4-8	.0093	
254 ESE Support Level 4	(.0093)	<u>.0000</u>
		<u>.0000</u>

Fleming Island High School (#0551)

7. [Ref. 55101] FTE for 14 PK students (one student was in our Basic test) was incorrectly reported for funding in the Teenage Parent Program, course number 5100560 (PK, Other). School personnel represented to us that the students were actually enrolled in a VPK Program and should have been reported in course number 5100580 (VPK-School Year Program) with FEFP Number 999, designated for students not eligible for FEFP funding. We propose the following adjustment:

101 Basic K-3	(10.1250)	
111 Grades K-3 with ESE Services	<u>(.3750)</u>	(10.5000)

8. [Ref. 55102] ELL Committees were convened to consider eight students' continued ESOL placements beyond 3 years from the students' DEUSS; however, School records did not clearly evidence the specific dates the Committees had convened. Consequently, we were unable to determine if the meetings were timely to each student's DEUSS anniversary date. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fleming Island High School (#0551) (Continued)

103 Basic 9-12	5.4540	
130 ESOL	<u>(5.4540)</u>	.0000

9. [Ref. 55103] An ELL Committee was convened to consider one student’s continued ESOL placement; however, School records did not evidence the specific date the Committee had convened. Consequently, we were unable to determine if the meeting was timely to the student’s DEUSS anniversary date. In addition, the English language proficiency of the student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the course schedule that accompanied the *ELL Student Plan* for the student was dated October 14, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.8330	
130 ESOL	<u>(.8330)</u>	.0000

10. [Ref. 55104] The course schedule that accompanied the *ELL Student Plan* for one student was dated October 15, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.3076	
130 ESOL	<u>(.3076)</u>	.0000

11. [Ref. 55170/72] Two teachers taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustment:

<u>Ref. 55170</u>		
103 Basic 9-12	.3076	
130 ESOL	<u>(.3076)</u>	.0000

<u>Ref. 55172</u>		
103 Basic 9-12	.6408	
130 ESOL	<u>(.6408)</u>	<u>.0000</u>

12. [Ref. 55171] One teacher taught a Language Arts course to classes that included ELL students but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the students’ parents were not
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Fleming Island High School (#0551) (Continued)

properly notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3215	
130 ESOL	<u>(.3215)</u>	<u>.0000</u>
		<u>(10.5000)</u>

Oakleaf Junior High (#0611)

13. [Ref. 61170] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student involved is cited in Finding 14 (Ref. 61101), we present this disclosure finding with no proposed adjustment.

.0000

14. [Ref. 61101] The *ELL Student Plans (Plans)* for two ELL students were incomplete as the *Plans* did not include the students’ 2019-20 course schedules. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	<u>.0000</u>

15. [Ref. 61102] An ELL Committee for one student was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan (Plan)* for the student was dated November 15, 2019, which was after the October 2019 reporting survey period, and the *Plan* was incomplete as it did not include the student’s 2019-20 course schedule. We also noted that School records did not demonstrate that the parents were notified of the student’s ESOL placement until November 19, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.6664	
130 ESOL	<u>(.6664)</u>	<u>.0000</u>

16. [Ref. 61171] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Oakleaf Junior High (#0611)</u> (Continued)			
102 Basic 4-8	.1666		
130 ESOL	<u>(.1666)</u>		<u>.0000</u>
			<u>.0000</u>
<u>Discovery Oaks Elementary (#0641)</u>			
17. [Ref. 64102] <i>The Matrix of Services</i> form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
111 Grades K-3 with ESE Services	.0250		
254 ESE Support Level 4	<u>(.0250)</u>		<u>.0000</u>
			<u>.0000</u>
<u>St. Johns Classical Academy (#0667) Charter School</u>			
18. [Ref. 66701] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:			
102 Basic 4-8	.4475		
130 ESOL	<u>(.4475)</u>		<u>.0000</u>
19. [Ref. 66702] 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	.4469		
130 ESOL	<u>(.4469)</u>		<u>.0000</u>
			<u>.0000</u>
Proposed Net Adjustment			<u>(10.5000)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Clay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) *ELL Student Plans* include the students' schedules, are timely prepared, readily available, and retained in students' files; (3) parents are timely notified of their child's ESOL placement; (4) FTE is correctly reported for PK students attending VPK and VPK courses are properly reported under the appropriate course code; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely reviewed or completed and retained in readily accessible files; (6) students are not reported in the ESOL Program beyond the 6-year periods allowed for State funding of ESOL; (7) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (8) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines.

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

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 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

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

A summary discussion of the significant features of the Clay 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 Clay 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 Clay 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 44 schools other than charter schools, 3 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$190.1 million was provided through the FEFP to the District for the District-reported 38,287.83 unweighted FTE as recalibrated, which included 1,540.88 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 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*

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, 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. Keystone Heights Elementary	NA
2. Keystone Heights Junior-Senior High	1
3. Ridgeview High School	2 through 5
4. McRae Elementary School	6
5. Fleming Island High School	7 through 12
6. Oakleaf Junior High	13 through 16
7. Discovery Oaks Elementary	17
8. St. Johns Classical Academy*	18 and 19
9. Clay Virtual Franchise	NA
10. Clay Virtual Academy	NA

* Charter School



Sherrill F. Norman, CPA
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Clay 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 Clay 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 weaknesses⁴ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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

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

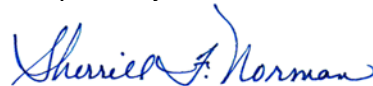
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
May 28, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Clay 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 (350) 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 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (28,210) 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	5
Hazardous Walking	1,568
IDEA – PK through Grade 12, Weighted	2,144
All Other FEFP Eligible Students	<u>24,493</u>
Total	<u>28,210</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 94 of 412 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 2, 5, 6, 7, and 8 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 412 of the 28,210 students reported as being transported by the District.	94	(72)
In conjunction with our general tests of student transportation we identified certain issues related to 13 additional students.	<u>13</u>	<u>(11)</u>
Total	<u>107</u>	<u>(83)</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

Clay 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 2020⁶ 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 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 for 101 students was incorrectly reported during the July 2019 reporting survey period as follows:
 - a. 35 students attending the District's ESY were reported for 11 DIT in the July 2019 reporting survey period, rather than 4 DIT, in accordance with the School's summer instructional calendar.
 - b. 25 students attending Pace Center for Girls Clay were reported for 11 DIT in the July 2019 reporting survey period rather than 23 DIT, in accordance with the School's summer instructional calendar.
 - c. 41 students attending AMIkids Clay County were reported for 11 DIT (7 students) and 35 DIT (34 students) in the July 2019 reporting survey period rather than 28 DIT, in accordance with the School's summer instructional calendar.

We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

⁶ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

Findings		Students Transported Proposed Net Adjustments	
a. July 2019 Survey			
<u>11 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(23)		
All Other FEFP Eligible Students	(12)		
<u>4 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	23		
All Other FEFP Eligible Students	<u>12</u>	0	
b. July 2019 Survey			
<u>23 Days in Term</u>			
All Other FEFP Eligible Students	25		
<u>11 Days in Term</u>			
All Other FEFP Eligible Students	(25)	0	
c. July 2019 Survey			
<u>35 Days in Term</u>			
All Other FEFP Eligible Students	(34)		
<u>28 Days in Term</u>			
All Other FEFP Eligible Students	41		
<u>11 Days in Term</u>			
All Other FEFP Eligible Students	(7)	0	

2. [Ref. 52] Sufficient documentation was not maintained to support the reporting of 90 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State Transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01 (Technical Assistance Note)*, dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on *(Finding Continues on Next Page)*

Findings

file by school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

Updated site review checklists for each hazardous walking location area were not available at the time of our examination and could not be subsequently located. In addition, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 21 of the 90 students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category with the remaining 69 students not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

87 Days in Term

Hazardous Walking	(45)	
All Other FEFP Eligible Students	14	

February 2020 Survey

90 Days in Term

Hazardous Walking	(45)	
All Other FEFP Eligible Students	<u>7</u>	(69)

3. [Ref. 53] Our general tests disclosed that two students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in Home Education (1 student) or the John M. McKay Scholarship for Students with Disabilities Program (1 student), which did not require transportation services during the February 2020 reporting survey period. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
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4. [Ref. 54] Our review of the bus driver reports disclosed that one bus driver’s report was not signed by the bus driver attesting to the accuracy of the ridership reflected
(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

on the report. In addition, the date of the students' ridership was not documented on the bus driver's report. Consequently, the ridership of the six students reported on this bus could not be validated. We propose the following adjustment:

October 2019 Survey

87 Days in Term

All Other FEFP Eligible Students	(6)	(6)
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5. [Ref. 55] Our general tests disclosed that four students (one student was in our test) were not marked as riding their assigned buses; consequently, the students' ridership was not supported. We propose the following adjustments:

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
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87 Days in Term

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

All Other FEFP Eligible Students	(1)	
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February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(4)
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6. [Ref. 57] Three students (one student was in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for one student did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category and the IEPs for two students were not available at the time of our examination and could not be subsequently located. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2019 Survey

4 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
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All Other FEFP Eligible Students	1	
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October 2019 Survey

87 Days in Term

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

All Other FEFP Eligible Students	<u>2</u>	0
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**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 58] One student in our test was incorrectly reported in the All Other Eligible Students ridership category in the July 2019 reporting survey period. The student’s IEP did not include recommendations for ESY services; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

July 2019 Survey

4 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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8. [Ref. 59] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from their assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

July 2019 Survey

28 Days in Term

All Other FEFP Eligible Students	(1)	(1)
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9. [Ref. 60] Our general tests disclosed that 13,955 students were reported for an incorrect number of DIT. Specifically, due to inclement weather, the District was closed from September 3, 2019, through September 5, 2019. In the absence of a waiver from the DOE, this closure resulted in a reduction of 3 instructional days from the District’s instructional calendar. Consequently, the District should have reported 87 DIT rather than 90 DIT for the October 2019 reporting survey period. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
Hazardous Walking	(791)	
IDEA - PK through Grade 12, Weighted	(1048)	
All Other FEFP Eligible Students	(12114)	

87 Days in Term

Teenage Parents and Infants	2	
Hazardous Walking	791	
IDEA - PK through Grade 12, Weighted	1048	
All Other FEFP Eligible Students	<u>12114</u>	<u>0</u>

Proposed Net Adjustment

(83)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Clay County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported and documentation is maintained to support that reporting; (2) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain documentation as required by Section 1006.23, Florida Statutes; (3) students solely enrolled in Home Education or the John M. McKay Scholarship for Students with Disabilities Programs are not reported for State transportation funding; (4) 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 that attests to the validity and accuracy of the students' ridership; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) 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 which are retained in readily assessable files; (7) only ESE students whose IEPs specify a need for ESY and transportation as a related service or students attending a nonresidential DJJ Program are reported for State transportation funding in the summer reporting survey periods; and (8) 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

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2020, the District received \$7.5 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	5	101	0
October 2019	175	14,028	968
February 2020	<u>170</u>	<u>14,081</u>	<u>1,006</u>
Totals	<u>350</u>	<u>28,210</u>	<u>1,974</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, 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



CLAY COUNTY DISTRICT SCHOOLS

900 WALNUT STREET, GREEN COVE SPRINGS, FL 32043

P (904) 336-6500 F (904) 336-6536 W oneclay.net

SUPERINTENDENT OF SCHOOLS

David S. Broskie

BOARD MEMBERS:

Janice Kerekes, District 1

Beth Clark, District 2

Tina Bullock, District 3

Mary Bolla, District 4

Ashley Gilhousen, District 5

May 28, 2021

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

Dear Ms. Norman:

We have reviewed the preliminary and tentative report of the examination of Full-Time Equivalent (FTE) students and student transportation, as reported by the Clay County School District, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020.

After reviewing the preliminary and tentative audit report, the District concurs with all the findings. The individual findings for Teacher Certifications, ESE, ESOL and Transportation have been reviewed by the appropriate departmental leaders. Ongoing training efforts in these areas will be emphasized to avoid further findings in future audits. The District also concurs with the findings related to the charter school. The findings for ESOL for this school have been shared with the appropriate charter personnel, and the District will continue to provide guidance for ongoing training.

I would like to express our appreciation for the manner in which the audit was conducted. Your staff conducted themselves in a professional manner throughout the audit and has helped identify and discuss the areas of concerns addressed in the audit.

Sincerely,

A handwritten signature in blue ink that reads "David S. Broskie".

Mr. David Broskie
Superintendent of Schools
Clay County District School Board

Cc: Dr. Susan Legutko, Assistant Superintendent Business Affair

DISCOVERING ENDLESS POSSIBILITIES

Clay County District Schools is an Equal Opportunity Employer.

Clay County District School Board
Report for the 2019-2020 Fiscal Year
Ending June 30, 2020

Audit Findings Corrective Actions:

Out of Field Status

Finding #1, 5, 6, 11, 12, 16 {Ref. 31170, 43170, 51170, 55170/72, 55171, 61171}

Corrective Action: The District will continue to work with school sites to ensure that teachers are appropriately certified if teaching out-of-field and timely approved to do so, and parents are timely and adequately notified of the out-of-field assignment, and out-of-field teachers will earn the appropriate college credits or in-service training outlined by rule and their in-service training timeline. The District Human Resources Office will offer training in September with the out-of-field contact administrators and data entry personnel to assist with out-of-field processes.

ESOL

Finding #11, 13, 16 {Ref. 55170/72, 61170, 61171}

Corrective Action: The District ESOL Department, through increased training, will continue to assist local schools in identifying impacted teachers and will continue to ensure teachers earn the appropriate in-service training outlined by rule and their in-service training timelines. In addition, it is anticipated that the identification process will be improved with the implementation of the new district-wide Student Information System.

Finding #2, 3, 4, 8, 9, 10, 14, 15 {Ref. 43101, 43102, 43103, 55102, 55103, 55104, 61101, 61102}

Corrective Action: The ESOL Department has updated the ESOL compliance checklist to ensure local schools mark the school year and date on each ESOL schedule printed from the online monitoring tool. Additionally, the ESOL Department has created new reporting procedures across the District and provided one-on-one training for the local school counselor and school administration. The District ESOL office will continue to monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions. Staff training and support will properly train School District Administrators and local school staff on maintaining accurate and timely records.

ESE-Matrix of Services Forms

Finding # 17 {Ref. 64102}

Corrective Action: District ESE personnel and ESE self-contained teachers will utilize a Student Information System (SIS) generated class list and FTE Verification sheet to verify the Matrix Code reported on the Matrix of Services. District ESE personnel will monitor student files for compliance, noting any discrepancies and required corrective action. In addition, appropriate school and district personnel will be trained, and data validation checks done periodically during the school year.

Data Entry

Finding # 7 {Ref. 55101}

Corrective Action: District personnel, local school counselors, school administrators, and school data entry staff will be provided training to ensure the appropriate designation of course numbers. District personnel will monitor student files for compliance, noting any discrepancies and required corrective action.

Charter School

Finding #18, #19 [Ref. 66701, 66702]

Corrective Action: The ESOL Department has updated the ESOL compliance checklist to ensure local schools mark the school year and date on each ESOL schedule printed from the online monitoring tool. Additionally, the ESOL Department has created new reporting procedures across the District and provided one-on-one training for the local school counselor and school administration. The local school has received an additional ESOL Assistant allocation and ensured both ESOL Assistant positions were filled. The District ESOL office will continue to monitor ESOL student files for audit compliance using the ESOL File Checklist, noting any deficiencies and required corrective actions by the school. Staff training and support will properly train School District Administrators and local school staff on maintaining accurate and timely records.

Student Transportation

Student Ridership

Finding #'s 1, 3, 4, 5, 6, 7, 8, 9 {Ref. 51, 53, 54, 55, 57, 58, 59, 60}

Corrective Action: Transportation will provide more detailed training for Routers, Dispatchers, and Bus Drivers before the FTE surveys. Increased emphasis will be placed on acquiring the appropriate documentation to support students in a specialized program. A checklist has been created and attached to survey sheets, ensuring data is completed accurately.

Hazardous Walking

Finding #2 [Ref. 52]

Corrective Action: Oversight of the new revision in 2015. Hazardous locations are kept in a file and reviewed every year; however, the checklist and additional documentation required were not completed. Transportation is working with Safety to complete a checklist for every hazardous location in the county.