

**OKEECHOBEE 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, Ken Kenworthy served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Joe Arnold	1
Malissa Morgan	2
Melisa Jahner, Vice Chair from 11-12-19	3
Amanda Riedel, Chair from 11-12-19 Vice Chair through 11-11-19	4
Jill Holcomb, Chair through 11-11-19	5

The team leader was Christopher E. Tynes, 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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OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD
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OKEECHOBEE 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
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12, the Okeechobee 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 8 of the 49 students in our Basic test, 11 of the 45 students in our Basic with ESE Services test, 3 of the 11 students in our ESE Support Levels 4 and 5 test, and 5 of the 24 students in our Career Education 9-12 test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools. Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 31.2497 but has a potential impact on the District's weighted FTE of negative 39.1658. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 2 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 \$167,610 (negative 39.1658 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 Okeechobee 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 Okeechobee 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 appointed Superintendent of Schools. The District had 14 schools, 1 cost center, and 1 virtual education cost center 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 \$32.9 million was provided through the FEFP to the District for the District-reported 6,554.01 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 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. The District received \$1.5 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 Okeechobee 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 Basic, Basic with Exceptional Student Education Services, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Okeechobee 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

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

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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, Basic with Exceptional Student Education Services, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 29, 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 Okeechobee County District School Board (District) reported to the DOE 6,554.01 unweighted FTE as recalibrated at 14 District schools, 1 cost center, and 1 virtual education cost center. 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 (16) consisted of the total number of brick and mortar schools in the District that offered courses, a cost center, as well as a virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,787) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 8 of the 49 students in our Basic test,³ 11 of the 45 students in our Basic with ESE Services test,⁴ 3 of the 11 students in our ESE Support Levels 4 and 5 test,⁵ and 5 of the 24 students in our Career Education 9-12 test.⁶

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</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>	<u>Exceptions</u>	<u>Population</u>	<u>Test</u>	<u>Adjustments</u>
Basic	16	6	2,621	49	8	4,153.9300	36.8342	(16.6329)
Basic with ESE Services	15	6	991	45	11	1,744.3800	35.0974	(6.1711)
ESOL	9	3	116	37	2	446.5400	28.2255	(1.2896)
ESE Support Levels 4 and 5	7	3	12	11	3	14.0100	7.7548	(2.9779)
Career Education 9-12	6	1	<u>47</u>	<u>24</u>	<u>5</u>	<u>195.1500</u>	<u>5.6094</u>	<u>(4.1782)</u>
All Programs	16	6	<u>3,787</u>	<u>166</u>	<u>29</u>	<u>6,554.0100</u>	<u>113.5213</u>	<u>(31.2497)</u>

³ For Basic, the material noncompliance is composed of Findings 6, 10, and 12 on *SCHEDULE D*.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 6, 10, and 12 on *SCHEDULE D*.

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

⁶ For Career Education 9-12, the material noncompliance is disclosed in Finding 2 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (129) 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. From the population of teachers, we selected 44 and found exceptions for 4 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	.4781	1.120	.5355
102 Basic 4-8	(1.7254)	1.000	(1.7254)
103 Basic 9-12	(15.3856)	1.005	(15.4625)
111 Grades K-3 with ESE Services	2.0000	1.120	2.2400
112 Grades 4-8 with ESE Services	(2.2576)	1.000	(2.2576)
113 Grades 9-12 with ESE Services	(5.9135)	1.005	(5.9431)
130 ESOL	(1.2896)	1.181	(1.5230)
254 ESE Support Level 4	(2.9779)	3.637	(10.8306)
300 Career Education 9-12	<u>(4.1782)</u>	1.005	<u>(4.1991)</u>
Total	<u>(31.2497)</u>		<u>(39.1658)</u>

Notes: (1) See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0112</u>	<u>#0113</u>	
101 Basic K-3	.....	.4781	.....	.4781
102 Basic 4-8	.....	.....	(.2406)	(.2406)
103 Basic 9-12	.4246	.....	(.7568)	(.3322)
111 Grades K-3 with ESE Services	.....	2.0000	.....	2.0000
112 Grades 4-8 with ESE Services	.....	.....	(.3622)	(.3622)
113 Grades 9-12 with ESE Services	.4998	.....	(.4681)	.0317
130 ESOL	(.4246)	.....	.....	(.4246)
254 ESE Support Level 4	(.4998)	(2.4781)	.....	(2.9779)
300 Career Education 9-12	<u>(.6361)</u>	<u>.....</u>	<u>.....</u>	<u>(.6361)</u>
Total	<u>(.6361)</u>	<u>.0000</u>	<u>(1.8277)</u>	<u>(2.4638)</u>

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

No. Program	Brought Forward	<u>Proposed Adjustments (1)</u>			Total
		<u>#0201</u>	<u>#8017</u>	<u>#9101</u>	
101 Basic K-3	.4781	.....	.....	.....	.4781
102 Basic 4-8	(.2406)	.8650	(2.3186)	(.0312)	(1.7254)
103 Basic 9-12	(.3322)	.....	(14.7484)	(.3050)	(15.3856)
111 Grades K-3 with ESE Services	2.0000	.....	.....	.....	2.0000
112 Grades 4-8 with ESE Services	(.3622)	.....	(1.8954)	.....	(2.2576)
113 Grades 9-12 with ESE Services	.0317	.....	(5.6176)	(.3276)	(5.9135)
130 ESOL	(.4246)	(.8650)	.....	.....	(1.2896)
254 ESE Support Level 4	(2.9779)	.....	.....	.....	(2.9779)
300 Career Education 9-12	<u>(.6361)</u>	<u>.....</u>	<u>(3.1295)</u>	<u>(.4126)</u>	<u>(4.1782)</u>
Total	<u>(2.4638)</u>	<u>.0000</u>	<u>(27.7095)</u>	<u>(1.0764)</u>	<u>(31.2497)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Okeechobee 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

Proposed Net Adjustments (Unweighted FTE)

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.

Okeechobee High School (#0101)

1. [Ref. 10101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.4246	
130 ESOL	<u>(.4246)</u>	.0000

2. [Ref. 10102] The timecards for five Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.6361)</u>	(.6361)
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3. [Ref. 10103] The *Matrix of Services* 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:

113 Grades 9-12 with ESE Services	.4998	
254 ESE Support Level 4	<u>(.4998)</u>	.0000
		<u>(.6361)</u>

Findings

South Elementary School (#0112)

4. [Ref. 11201] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

5. [Ref. 11270] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a substitute; however, our review of this teacher's classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School's records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and 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, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	.4781	
254 ESE Support Level 4	<u>(.4781)</u>	.0000
		<u>.0000</u>

Findings

Okeechobee Achievement Academy (#0113)

6. [Ref. 11301] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2019-20*, pages 1 and 2. Specifically, we noted that, as a result of the School being closed 2 days due to inclement weather, for which the District did not obtain a waiver and the days were not otherwise made up by the students attending the School, and 3 early release days, the FTE was overreported for 113 students in grades 6-12 (3 students were in our Basic test and 6 students were in our Basic with ESE Services test). Our recalculation of the FTE and hours of instruction disclosed that only 884.3 hours of the required 900 hours of instruction (or .9826 total FTE) were provided for the 2019-20 school year; therefore, FTE was overstated by 1.8277 FTE. We propose the following adjustment:

102 Basic 4-8	(.2406)	
103 Basic 9-12	(.7568)	
112 Grades 4-8 with ESE Services	(.3622)	
113 Grades 9-12 with ESE Services	<u>(.4681)</u>	<u>(1.8277)</u>
		<u>(1.8277)</u>

Osceola Middle School (#0201)

7. [Ref. 20101] 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 anniversary date. We propose the following adjustment:

102 Basic 4-8	.8650	
130 ESOL	<u>(.8650)</u>	<u>.0000</u>
		<u>.0000</u>

Okeechobee Intensive Halfway House (#8017)

8. [Ref. 801770] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Exceptional Education but taught courses that required a certificate in Business Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. Since the students were proposed for adjustment in Finding 10 (Ref. 801701), we present this disclosure finding with no proposed adjustment.

.0000

Findings

Okeechobee Intensive Halfway House (#8017) (Continued)

9. [Ref. 801771] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students were proposed for adjustment in Finding 10 (Ref. 801701), we present this disclosure finding with no proposed adjustment.

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10. [Ref. 801701] The District entered into an annual contractual agreement with TrueCore Behavioral Solutions, LLC (Provider) on May 14, 2019, for operating the School effective July 1, 2019, through June 30, 2020. The Provider was designated, among other things, as an approved deliverer of educational services to the youth services clients enrolled in or remanded to the program. Regarding student attendance, the contract stated that the “student must be in attendance in class at least one day during the FTE survey week or one of the six days/classes preceding the survey week. The presence, absence, or tardiness of each student shall be checked each period and recorded daily in the Automated Student Attendance Record keeping system. To comply with the rules, a pupil is in attendance if actually at the school site or away from school on an approved field trip.” Our inquiries with District management disclosed that the School’s source attendance documentation with teacher signatures attesting to the accuracy of attendance reported during the 2019-20 school year was not available at the time of our examination and could not be subsequently located for 45 students (3 students were in our Basic test and 3 students were in our Basic with ESE Services test). We were informed that the School closed, all attendance records were retained by the Provider, and the District was not able to secure access to the records. We inquired about written policies and procedures for attendance record keeping; however, none were provided or were subsequently located.

Our examination also revealed that the School’s FTE was incorrectly reported for 29 of the 45 students (5 were in our test). The *FTE General Instructions 2019-20*, pages 26 and 27, provide 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 instructional calendar, and the FTE for the summer reporting survey periods are limited to a combined total of .3888 FTE. A review of the School’s approved calendar supported term lengths of 35 instructional days for both surveys, resulting in a combined total of .3888 FTE for Surveys 1 and 4, or .1944 FTE per survey. However, our inquiries with District management and the School’s administrators disclosed that the students’ FTE was incorrect in Skyward, the District’s Management System used to report attendance and the School’s FTE. Thus, the students were reported
(Finding Continues on Next Page)

Findings

Okeechobee Intensive Halfway House (#8017) (Continued)

for 26 hours of instruction (or .2022 FTE) rather than 25 hours (or .1944 FTE) in the July 2019 or June 2020 reporting surveys, resulting in a misstatement of .0078 FTE per student per survey. As we were unable to substantiate the attendance for the 45 students, we propose the following adjustment:

102 Basic 4-8	(2.3186)	
103 Basic 9-12	(14.7484)	
112 Grades 4-8 with ESE Services	(1.8954)	
113 Grades 9-12 with ESE Services	(5.6176)	
300 Career Education 9-12	<u>(3.1295)</u>	<u>(27.7095)</u>
		<u>(27.7095)</u>

Tantie Juvenile Residential Facility (#9101)

11. [Ref. 910102] 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*, teachers did not record student daily attendance. The District’s Management System, Skyward, defaults student attendance to present when attendance is not submitted by the teachers; therefore, the Skyward attendance records indicated that all students were present. Since teachers were required to review and attest to the attendance on a hard copy printout from Skyward for each reporting survey periods’ 11-day window, and the teachers of all our test students attested to the students being in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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12. [Ref. 910101] The FTE for 69 students (2 students were in our Basic test and 2 students were in our Basic with ESE Services test) were incorrectly reported in the summer reporting survey periods. The *FTE General Instructions 2019-20*, pages 26 and 27, provide 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; and the FTE for these summer reporting survey periods are limited to a combined total of .3888 FTE. A review of the School’s approved instructional calendar supported term lengths of 35 instructional days for both surveys, resulting in a combined total of .3888 FTE for Surveys 1 and 4, or .1944 FTE per survey. However, further examination disclosed that the 69 students who attended the School during either Survey 1 (38 students) or Survey 4 (31 students) were incorrectly reported for .2100 FTE or 27 hours, rather than for .1944 FTE and 25 hours, resulting in the overreporting of .0156 FTE and 2 hours per student.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tantie Juvenile Residential Facility (#9101) (Continued)

We propose the following adjustment:

102 Basic 4-8	(.0312)	
103 Basic 9-12	(.5538)	
113 Grades 9-12 with ESE Services	(.3276)	
300 Career Education 9-12	<u>(.1638)</u>	(1.0764)

13. [Ref. 910170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.2488	
300 Career Education 9-12	<u>(.2488)</u>	<u>.0000</u>
		<u>(1.0764)</u>

Proposed Net Adjustment

(31.2497)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Okeechobee 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) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and dated, and retained in readily accessible files; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed and retained in readily accessible files; (4) student course schedules are properly reported and are fully funded only when students are provided the minimum hours of required annual instruction; (5) FTE is correctly reported for students enrolled in a DJJ Program during the summer reporting surveys; (6) 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*; and (7) all teachers, including 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 notified of the teacher's out-of-field placement.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 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 Okeechobee 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 Okeechobee 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 Okeechobee 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 appointed Superintendent of Schools. The District had 14 schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$32.9 million was provided through the FEFP to the District for the District-reported 6,554.01 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*

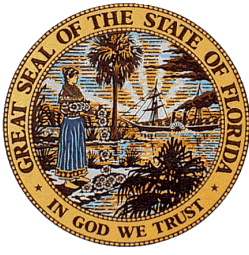
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

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. Okeechobee High School	1 through 3
2. South Elementary School	4 and 5
3. Okeechobee Achievement Academy	6
4. Osceola Middle School	7
5. Okeechobee Intensive Halfway House	8 through 10
6. Tantie Juvenile Residential Facility	11 through 13



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Okeechobee 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 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

In our opinion, the Okeechobee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation 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 weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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. 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 G and MANAGEMENT'S RESPONSE, respectively. 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. 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.

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 29, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Okeechobee 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 (104) 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 (6,669) 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	3
Hazardous Walking	142
IDEA – PK through Grade 12, Weighted	235
All Other FEFP Eligible Students	<u>6,289</u>
Total	<u>6,669</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.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 268 of the 6,669 students reported as being transported by the District.	3	(1)
In conjunction with our general tests of student transportation we identified certain issues related to 1 additional student.	<u>1</u>	<u>(1)</u>
Total	<u>4</u>	<u>(2)</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

Okeechobee County District School Board (District) management is responsible for determining that student transportation as reported under the FEP 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*.

**Students
Transported
Proposed Net
Adjustments**

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 2020⁸ 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] One student in our test was incorrectly reported in the Hazardous Walking ridership category. The student lived 2 miles or more from their assigned school; therefore, we determined the student should have been reported in the All Other FEP Eligible Students ridership category. We propose the following adjustment:

October 2019 Survey

88 Days in Term

Hazardous Walking	(1)	
All Other FEP Eligible Students	<u>1</u>	0

2. [Ref. 52] The IEP for one student in our test reported in the IDEA - PK through Grade 12, Weighted ridership category was not available at the time of our examination and could not be subsequently located. The student lived 2 miles or more from their assigned school and was eligible to be reported in the All Other FEP Eligible Students ridership category. We propose the following adjustment:

⁸ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

		Students Transported Proposed Net Adjustments
Findings		
October 2019 Survey		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
3. [Ref. 53] 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:		
February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
4. [Ref. 54] Our general tests disclosed that one student was not transported during the reporting survey period. Consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:		
October 2019 Survey		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
5. [Ref. 55] The number of DIT for 3,378 students was incorrectly reported. The students were reported for 90 rather than 88 DIT in accordance with the District's instructional calendar. We propose the following adjustments:		
October 2019 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(1)	
Hazardous Walking	(65)	
IDEA - PK through Grade 12, Weighted	(124)	
All Other FEFP Eligible Students	(3,188)	
<u>88 Days in Term</u>		
Teenage Parents and Infants	1	
Hazardous Walking	65	
IDEA - PK through Grade 12, Weighted	124	
All Other FEFP Eligible Students	<u>3,188</u>	<u>0</u>
Proposed Net Adjustment		<u>(2)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Okeechobee 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 the District's instructional calendar; (2) IEPs are on file for students who are reported in the IDEA – PK through Grade 12, Weighted ridership category that document one of the five criteria required for weighted classification; (3) 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; and (4) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more 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
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A summary discussion of the significant features of the Okeechobee 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 Okeechobee County

For the fiscal year ended June 30, 2020, the District received \$1.5 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2019	52	3,419	917
February 2020	<u>52</u>	<u>3,250</u>	<u>908</u>
Totals	<u>104</u>	<u>6,669</u>	<u>1,825</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
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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

Superintendent
Ken Kenworthy



Okeechobee County School Board

863-462-5000

700 S.W. Second Avenue
Okeechobee, Florida 34974

Fax 863-462-5151

Chairperson
Amanda Riedel
Vice Chairperson
Melisa Jahner
Members
Joe Arnold
Jill Holcomb
Malissa Morgan

July 29, 2021

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

Attn: Aileen B. Peterson

Dear Ms. Norman:

The following explanation is in response to the preliminary and tentative audit findings for the Okeechobee County School Board for the fiscal year ended June 30, 2020. We are in agreement with the findings and have implemented strategies for corrective action. However, we will be appealing Finding 10.

Full-Time Equivalent Student Enrollment:

Finding 1 & 7: [Ref. 10101] & [Ref. 20101] Procedures regarding timely assessment, committee convenings and placement beyond 3 years of instruction.

Management will make sure that English Language proficiency is assessed within 30 days and that an ELL Committee is convened in a timely manner to extend instruction beyond 3 years. Corrective steps to include additional training for guidance counselors, periodic reminders and self-audits conducted by the Director of Student Services. New guidance counselors will be provided a mentor to assist with compliance.

Finding 2: [Ref. 10102] The time cards for five Career Education 9-12 students who participated in OJT were not available at the time of the examination and could not be subsequently located.

Career & technical education teachers supervising these students will be provided the rationale and explanation for the importance of this data collection. The grading policy for students assigned these courses will include significant weight on compliance which reflects the real-world employment expectations. The Career & Technical Education Director will provide reminders, spot checks and follow-up with teachers, the Career Counselor and students prior to and during FTE week.

Finding 3 & 4: [Ref. 10103] & [Ref. 11201] ESE Matrix of Services Forms not being available or missing for consideration by the auditor.

The Director of Exceptional Student Education has already reviewed findings with District ESE Resource Specialist on Wednesday, July 27, 2021. Management will make sure that all students reported for ESE funding will have an active IEP. The district will solicit the help of ESE teachers, guidance clerks, guidance counselors and data processors to monitor any changes to matrices for timeliness and accuracy. Self-auditing will become common practice and will be performed to ensure not only accuracy of reporting but also services provided for students according to the IEP.

Finding 5, 8, 9 & 13: [Ref. 11270], [Ref. 801770] [Ref. 801771] & [Ref. 910170] Findings associated with teachers not holding valid Florida teaching certificates or not being reported out of field.



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Management continues to advertise, search and recruit for qualified teachers. We have created a new recruitment platform. The Human Resources Director will work closely with principals during hiring and when making placement decisions. The Human Resources Department now houses certification data in our business information system for contracted vendors so that we can monitor their certification status and ensure all out-of-field situations can be approved by the School Board and parents can be notified.

Finding 6: [Ref 11301] FTE was overstated for Okeechobee Achievement Academy due to school closure for the hurricane.

Management will be more diligent when calculating minutes for make-up when closing school due to hurricanes.

Finding 10: [Ref. 801701] Documents containing teachers' signatures attesting to student attendance could not be located.

Management understands that these very specific documents could not be found due to school closure. That being said, we are respectfully appealing the decision and believe we can show sufficient proof that the students were in fact present and served as evidenced by the records in our student database and verified by the database by the Florida Department of Juvenile Justice.

Finding 11 & 12: [Ref. 910102] & [Ref. 910101] Attendance reporting and reporting on instructional minutes during summer terms.

The contracted educational provider is ensuring attendance is taken appropriately. The minutes for the summer terms will be corrected and the Administrative Assistant in charge of our student information database will monitor for accuracy.

Student Transportation

Finding 1, 2 & 3: [Ref. 51], [Ref. 52] & [Ref. 53] General tests disclosed that three students were reported in the incorrect ridership categories.

Management will require the Transportation Department to review all student ridership categories for accuracy.

Finding 4: [Ref. 54] One student was not transported yet was counted for funding.

Management will carefully review rosters and work with bus drivers to ensure the accuracy of reporting.

Finding 5: [Ref. 55] Incorrect reporting of the days in term.

Management will ensure that when it closes school due to hurricanes, the days in term will be adjusted.

Sincerely,



Ken Kenworthy
Superintendent



Achieving Excellence: Putting Students First!

