

**JACKSON COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Steve R. Benton, Sr., served as Superintendent from November 17, 2020, H. Larry Moore served before that date, and the following individuals served as Board members:

	<u>District No.</u>
Diane Long	1
Tony Pumphrey, Chair from 11-17-20	2
Stacey B. Goodson, Vice Chair	3
Chris M. Johnson, Chair through 11-16-20	4
Charlotte M. Gardner	5

The team leader was John Ray Speaks, Jr., CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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JACKSON COUNTY DISTRICT SCHOOL BOARD
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JACKSON 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Jackson 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, 2021. 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 12 of the 20 students in our ESOL test, the 1 student in our ESE Support Levels 4 and 5 test, and 21 of the 34 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 42 of the 230 students in our student transportation test as well as exceptions for 971 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 27 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 36.5686 but has a potential impact on the District's weighted FTE of negative 40.5061. Noncompliance related to student transportation resulted in 12 findings and a proposed net adjustment of negative 1,007 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$174,966 (negative 40.5061 times \$4,319.49).

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 Jackson 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 Jackson 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 15 schools,¹ 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$34.4 million was provided through the FEFP to the District for the District-reported 5,863.40 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are not included in the recalibration to 1.0 FTE.

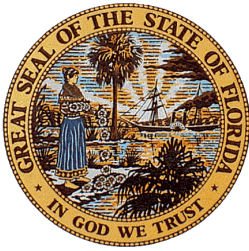
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 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.

² 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 Jackson 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, 2021. 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 2020-21* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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, 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Jackson 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, 2021.

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 weaknesses³ 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.

³ 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.

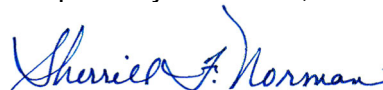
We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited 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 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, 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
August 23, 2022

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, 2021, the Jackson County District School Board (District) reported to the DOE 5,863.40 unweighted FTE as recalibrated at 15 District schools, 2 cost centers, and 2 virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (19) consisted of the total number of brick and mortar schools in the District that offered courses, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,439) 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 12 of the 20 students in our ESOL test,⁴ the 1 student in our ESE Support Levels 4 and 5 test,⁵ and 21 of the 34 students in our Career Education 9-12 test.⁶ The District did not report any charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	13	7	2,765	81	3	4,423.2900	64.6774	(13.3678)
Basic with ESE Services	17	8	601	38	2	1,052.1500	30.5893	(5.1108)
ESOL	9	6	31	20	12	59.6600	14.6912	(7.1573)
ESE Support Levels 4 and 5	6	1	1	1	1	81.2900	.4999	(.4999)
Career Education 9-12	7	2	<u>41</u>	<u>34</u>	<u>21</u>	<u>247.0100</u>	<u>7.3915</u>	<u>(10.4328)</u>
All Programs	19	8	<u>3,439</u>	<u>174</u>	<u>39</u>	<u>5,863.4000</u>	<u>117.8493</u>	<u>(36.5686)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 2, 3, 11, 15, 16, 17, 19, 20, 22, and 25 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 24 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 1, 4, 5, 6, 7, 8, 9, and 12 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (196) 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 63 and found exceptions for 2 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</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	(5.9512)	1.124	(6.6891)
102 Basic 4-8	(3.0985)	1.000	(3.0985)
103 Basic 9-12	(4.3181)	1.012	(4.3699)
111 Grades K-3 with ESE Services	(3.0000)	1.124	(3.3720)
112 Grades 4-8 with ESE Services	(1.1107)	1.000	(1.1107)
113 Grades 9-12 with ESE Services	(1.0001)	1.012	(1.0121)
130 ESOL	(7.1573)	1.184	(8.4742)
254 ESE Support Level 4	(.4999)	3.644	(1.8216)
300 Career Education 9-12	<u>(10.4328)</u>	1.012	<u>(10.5580)</u>
Total	<u>(36.5686)</u>		<u>(40.5061)</u>

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</u> ¹			<u>Balance Forward</u>
	<u>#0001</u>	<u>#0021</u>	<u>#0121</u>	
101 Basic K-3	(9.0000)	.....	.4590	(8.5410)
102 Basic 4-8	(6.0000)	.....	(.5000)	(6.5000)
103 Basic 9-12	(8.1353)	.7018	3.1154	(4.3181)
111 Grades K-3 with ESE Services	(3.0000)	.....	.....	(3.0000)
112 Grades 4-8 with ESE Services	.....	.....	(.5411)	(.5411)
113 Grades 9-12 with ESE Services	(1.5000)	.....	.....	(1.5000)
130 ESOL	.....	(.7018)	(.4590)	(1.1608)
254 ESE Support Level 4	.....	.....	.....	.0000
300 Career Education 9-12	<u>(2.6669)</u>	<u>(1.3799)</u>	<u>(6.3860)</u>	<u>(10.4328)</u>
Total	<u>(30.3022)</u>	<u>(1.3799)</u>	<u>(4.3117)</u>	<u>(35.9938)</u>

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

Proposed Adjustments¹

<u>No.</u>	<u>Brought Forward</u>	<u>#0171</u>	<u>#0181</u>	<u>#0271</u>	<u>#0491</u>	<u>Balance Forward</u>
101	(8.5410)	.3406	.....	.4154	1.8338	(5.9512)
102	(6.5000)	.8406	2.0663	.....	.5696	(3.0235)
103	(4.3181)	.....	.....	.....	.....	(4.3181)
111	(3.0000)	.....	.....	.....	.....	(3.0000)
112	(.5411)	.....	.....	.....	(.5696)	(1.1107)
113	(1.5000)	.....	.....	.....	.4999	(1.0001)
130	(1.1608)	(1.6810)	(2.0663)	(.4154)	(1.8338)	(7.1573)
254	.0000	.....	.....	.....	(.4999)	(.4999)
300	<u>(10.4328)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(10.4328)</u>
Total	<u>(35.9938)</u>	<u>(.4998)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(36.4936)</u>

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

Proposed Adjustments¹

<u>No. Program</u>	<u>Brought Forward</u>	<u>#7001</u>	<u>Total</u>
101 Basic K-3	(5.9512)	.....	(5.9512)
102 Basic 4-8	(3.0235)	(.0750)	(3.0985)
103 Basic 9-12	(4.3181)	.....	(4.3181)
111 Grades K-3 with ESE Services	(3.0000)	.....	(3.0000)
112 Grades 4-8 with ESE Services	(1.1107)	.....	(1.1107)
113 Grades 9-12 with ESE Services	(1.0001)	.....	(1.0001)
130 ESOL	(7.1573)	.....	(7.1573)
254 ESE Support Level 4	(.4999)	.....	(.4999)
300 Career Education 9-12	<u>(10.4328)</u>	<u>.....</u>	<u>(10.4328)</u>
Total	<u>(36.4936)</u>	<u>(.0750)</u>	<u>(36.5686)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Jackson 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 2020-21* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Proposed Net Adjustments (Unweighted FTE)

Findings

Our examination included the July and October 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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.

District-Wide (#0001) – Reporting of Out-of-State Students

1. [Ref. 101/2104] Our examination disclosed that the District had not established adequate procedures or determined eligibility for 33 out-of-state students (2 students were in our Career Education 9-12 test) who resided in Alabama or Georgia but were reported for FEFP funding at 10 schools (9 non-virtual schools and 1 virtual school).

Section 1001.42(4)(d), Florida Statutes, provides that a district school board shall “cooperate with school boards of adjoining districts in maintaining schools. – Approve plans for cooperating with school boards of adjoining districts in this state or in adjoining states for establishing school attendance areas composed of territory lying with the districts and for the joint maintenance of district-line schools or other schools which are to serve those attendance areas.” Also, “the establishment of a school to serve attendance areas lying in more than one district and the plans for maintaining the school and providing educational services to students shall be effected by annual resolutions spread upon the minutes of each district school board concerned, which resolutions shall set out the territorial limits of the areas from which children are to attend the school and the plan to be followed in maintaining and operating the school.” We requested for *(Finding Continues on Next Page)*

Findings

District-Wide (#0001) – Reporting of Out-of-State Students (Continued)

review the plans that supported the District’s compliance with this law; however, the plans were not available at the time of our examination and could not be subsequently located.

In response to additional inquiries, District personnel provided the *School Board’s Policy Chapter 5. – Students, Controlled Open Enrollment 5.21, Schools of Choice: Controlled Open Enrollment, Section I*, dated April 18, 2017, which regarding this policy states that, “the policy shall govern the process required to participate in the controlled open enrollment process mandated by section 1002.31, Florida Statutes” and “this process shall be referred to as the Jackson County Schools of Choice Program. All traditional district schools shall be classified as a school of choice under section 1002.31, Florida Statutes in accordance with the terms of this policy.” Further, *Chapter 5, Section IV. a., Controlled Open Enrollment Process, Eligibility and conditions for choice assignment*, states that “beginning in the 2017-18 school year, controlled open enrollment shall be available to all K-12 students residing with their parent or legal guardian in the State of Florida.” There was no mention within this policy regarding the eligibility of students who attended Jackson County schools from adjoining states or information that supported these students’ parent or legal guardian residence in the State of Florida.

Since District files did not reveal approved plans for cooperating with adjoining states to establish school attendance areas; the District policy did not address the eligibility requirement for out-of-state students; and the District’s documentation reviewed during our examination did not evidence that the students’ parent or legal guardian residence was in the State of Florida, we could not substantiate the instruction provided through the FEFP funding to these 33 students.

In addition, we noted that the timecard for one of the two above-noted Career Education 9-12 students who participated in OJT was not signed by the student’s employer attesting to the validity of the hours worked during the October 2020 reporting survey period (Ref. 2104). We propose the following adjustment:

101 Basic K-3	(9.0000)	
102 Basic 4-8	(6.0000)	
103 Basic 9-12	(8.1353)	
111 Grades K-3 with ESE Services	(3.0000)	
113 Grades 9-12 with ESE Services	(1.5000)	
300 Career Education 9-12	<u>(2.6669)</u>	<u>(30.3022)</u>
		<u>(30.3022)</u>

Findings

Marianna High School (#0021)

2. [Ref. 2101] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS. In addition, the student's *ELL Student Plan* was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3546	
130 ESOL	<u>(.3546)</u>	.0000

3. [Ref. 2102] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3472	
130 ESOL	<u>(.3472)</u>	.0000

4. [Ref. 2103] The timecards for two Career Education 9-12 students who participated in OJT during the February 2021 reporting survey period 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>(.2831)</u>	(.2831)
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5. [Ref. 2105] Our review of the OJT records for one Career Education 9-12 student who participated in OJT during the February 2021 reporting survey period disclosed that the student's timecard was not signed by the student's employer; consequently, the student's work hours were not adequately supported. In addition, the student was not employed during the October 2020 reporting survey period and school records did not sufficiently demonstrate that the student was actively engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.1298)</u>	(.1298)
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6. [Ref. 2106] The timecards for two Career Education 9-12 students who participated in OJT during the February 2021 reporting survey period were signed but were not dated by the students' employers; consequently, the students' work hours were not adequately supported. We also noted that the timecard covering the October 2020 reporting survey period for one of the students was 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>(.3475)</u>	(.3475)
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Findings

Marianna High School (#0021) (Continued)

7. [Ref. 2107] Timecards documenting the dates and times that two Career Education 9-12 students who participated in OJT worked at their designated OJT sites during the October 2020 reporting survey period conflicted with the times that the students were reported on Canvas, the District's Web-based Learning Management System, as evidenced by observation of the students' activity logs. We also noted that one of the student's timecards covering the February 2021 reporting survey period was signed but was not dated by the student's employer. Consequently, we are unable to determine the validity of the students' reported work hours. We propose the following adjustment:

300 Career Education 9-12	(.3959)	(.3959)
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8. [Ref. 2108] The timecards for one Career Education 9-12 student who participated in OJT did not indicate that the student was gainfully employed. Contrary to DOE guidance, which provides that students must have an employer and supervisor for their training site and that self-employment does not fit the definition of OJT training, the student's timecards indicated that the student was self-employed "mowing and landscaping." Consequently, we propose the following adjustment:

300 Career Education 9-12	(.1666)	(.1666)
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9. [Ref. 2109] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0570)	(.0570)
		(1.3799)

Malone School (#0121)

10. [Ref. 12101] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not always retain adequate attendance records completed by substitute teachers, the attendance
(Finding Continues on Next Page)

Findings

Malone School (#0121) (Continued)

documentation did not always identify the students who were present in class, and the attendance documents submitted by the substitute teachers were not always signed and dated attesting to the accuracy and completeness of the attendance records. Since we were able to verify the attendance activity in the District's Web-based system for attendance record keeping (Focus), was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

11. [Ref. 12102] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. The student was assessed as English language proficient, and the ELL Committee that convened on November 10, 2020, did not consider at least two of the five ESOL placement criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC. We propose the following adjustment:

101 Basic K-3	.4590	
130 ESOL	<u>(.4590)</u>	.0000

12. [Ref. 12103] The timecards for ten Career Education 9-12 students who participated in OJT were signed but not dated by the students' employers attesting to the accuracy of the students' timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(2.7706)</u>	(2.7706)
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13. [Ref. 12104] School records did not evidence that three students (not in our test) were enrolled during the October 2020 reporting survey period; consequently, the students should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.5000)	
103 Basic 9-12	(.3610)	
112 Grades 4-8 with ESE Services	(.5411)	
300 Career Education 9-12	<u>(.1390)</u>	(1.5411)

14. [Ref. 12171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Agriculture and Math but taught a course that also required certification in Business Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Malone School (#0121) (Continued)

103 Basic 9-12	3.4764	
300 Career Education 9-12	<u>(3.4764)</u>	.0000
		<u>(4.3117)</u>

Sneads Elementary School (#0171)

15. [Ref. 17101] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. In addition, the student's *ELL Student Plan* covering the 2020-21 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8406	
130 ESOL	<u>(.8406)</u>	.0000

16. [Ref. 17102] The *ELL Student Plan* for one ELL student was not completed until January 27, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4202	
130 ESOL	<u>(.4202)</u>	.0000

17. [Ref. 17103] The file for one ELL student enrolled in the ESOL Program did not demonstrate that an ELL Committee considered at least two of the five ESOL placement criteria specified in SBE Rule 6A-6.0902(2)(a)3., FAC. We propose the following adjustment:

101 Basic K-3	.4202	
130 ESOL	<u>(.4202)</u>	.0000

18. [Ref. 17104] One student (not in our test) was not in attendance during the February 2021 reporting survey period and did not meet the FTE eligibility requirement for FEFP funding. We propose the following adjustment:

101 Basic K-3	<u>(.4998)</u>	<u>(.4998)</u>
		<u>(.4998)</u>

Findings

Grand Ridge School (#0181)

19. [Ref. 18101] 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	.7144	
130 ESOL	<u>(.7144)</u>	.0000

20. [Ref. 18102] The *ELL Student Plans* for two ELL students were not completed and ELL Committees were not convened by October 1 to consider the students' continued ESOL placement beyond 3 years from each student's DEUSS anniversary date until October 14, 2020, which was after the October 2020 reporting survey period. We also noted that one of the students was assessed as English language proficient and the ELL Committee that convened on October 14, 2020, did not consider at least two of the five ESOL criteria specified in SBE Rule 6A-6.09022, FAC. We propose the following adjustment:

102 Basic 4-8	1.2091	
130 ESOL	<u>(1.2091)</u>	.0000

21. [Ref. 18171] One teacher taught a Basic subject area 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:

102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000
		<u>.0000</u>

Cottondale Elementary School (#0271)

22. [Ref. 27101] The English language proficiency of one ELL 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 propose the following adjustment:

101 Basic K-3	.4154	
130 ESOL	<u>(.4154)</u>	.0000
		<u>.0000</u>

Findings

Graceville School (#0491)

23. [Ref. 49101] Our examination of the School's attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the *DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

24. [Ref. 49102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

25. [Ref. 49103] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency of one of the students 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:

101 Basic K-3	1.8338	
130 ESOL	<u>(1.8338)</u>	.0000

26. [Ref. 49104] The file for one ESE student did not contain an *Educational Plan* covering the February and June 2021 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	.5696	
112 Grades 4-8 with ESE Services	<u>(.5696)</u>	.0000
		<u>.0000</u>

Findings

Jackson Virtual Instruction Program (#7001)

27. [Ref. 700101] The course schedules for four students (three students were in our Basic test and one student was in our Basic with ESE Services test) were reported for an incorrect amount of FTE in the June 2021 reporting survey period. Specifically, the students completed semester-long courses that were incorrectly reported as full-year courses. We noted that three of the full-time students (two in our Basic test and one in our Basic with ESE Services test) were not affected as the students were reported within the District for the entire school year, their reported FTE was recalibrated to 1.0, and there was no financial impact on the FEFP funding. In addition, we determined that one student (in our Basic test) was a part-time student, the FTE was not recalibrated, but it had been erroneously overreported by .0750 FTE. Accordingly, pertaining to this one student, we propose the following adjustment:

102 Basic 4-8	<u>(.0750)</u>	(.0750)
		<u>(.0750)</u>

Proposed Net Adjustment		<u>(36.5686)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Jackson County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) The District develop written procedures to ensure that only students whose parents reside in the State of Florida or within the boundaries of a school attendance area of an adjoining district as defined by an approved plan are reported for FEFP funding; (2) only students who are in membership during the survey week and in attendance at least 1 day during the 11-day reporting survey period are reported for FEFP funding, and documentation is retained to support this reporting; (3) 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*; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (7) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (8) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files, or based on documented job searches; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (10) *Educational Plans* are properly and timely completed and maintained in the student's file; (11) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; (12) teachers are properly certified, or if not properly certified, are timely approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field assignment; and (13) out-of-field teachers earn in-service training points required by SBE Rule 6A-1.0503, FAC, and in accordance with 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 2020-21

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 2020-21

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 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Jackson 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 Jackson 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 Jackson 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 15 schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$33.9 million was provided through the FEFP to the District for the District-reported 5,863.40 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. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and, Survey 4 was performed June 14 through 18, 2021.

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*

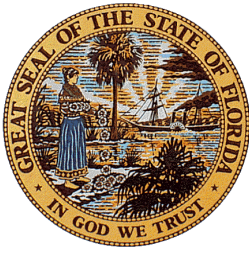
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT

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, 2021. 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>
District-Wide – Reporting of Out-of-State Students	1
1. Marianna High School	2 through 9
2. Malone School	10 through 14
3. Sneads Elementary School	15 through 18
4. Grand Ridge School	19 through 21
5. Cottondale Elementary School	22
6. Graceville School	23 through 26
7. Jackson Virtual Instruction Program	27
8. Jackson Virtual Instruction Course Offerings	NA



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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 Jackson 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, 2021. 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 2020-21 (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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Jackson 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, 2021.

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. 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

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.

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 *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
August 23, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Jackson 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 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, 2021. (See NOTE B.) The population of vehicles (132) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,591) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	303
All Other FEFP Eligible Students	<u>4,288</u>
Total	<u>4,591</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 42 of 230 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 4, 5, 7, 10, 11, and 12 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 230 of the 4,591 students reported as being transported by the District.	42	(37)
In conjunction with our general tests of student transportation we identified certain issues related to 971 additional students.	<u>971</u>	<u>(970)</u>
Total	<u>1,013</u>	<u>(1,007)</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

Jackson 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 2020-21 (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

Students Transported Proposed Net Adjustments

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] During our general tests it was disclosed that errors in the District's reporting process resulted in incorrect reporting of student ridership during the February 2021 reporting survey period. In response to our inquiries, Transportation staff stated that, prior to the FTE reporting survey period, the District's Focus software applies a designation to all students assigned to bus routes identifying them as "rides" regardless of whether or not the student actually rides the bus. Subsequently, the procedures for verifying the completed *Bus Rosters* require Transportation staff to replace the "rides" designation with a "no-ride" designation in Focus for all students listed on the *Bus Rosters* and not marked as having ridden the bus during the reporting survey period prior to submittal to the DOE for State transportation funding. However, Transportation Management was unable to provide evidence that supported the accuracy of the reported data after their completion of the task for the February 2021 reporting survey period.

We asked Transportation staff to compare the *Bus Rosters* covering the February 2021 reporting survey period to the student transportation records that were reported (*Finding Continues on Next Page*)

Findings

for State transportation funding in the State FTE database. Based on the District's comparison, the District provided us a list of students that Transportation Management believed should have been reported. The results of this comparison, and other supporting documentation provided to us, disclosed that the student ridership for 323 students was incorrectly reported for State transportation funding as the students were either not marked as riding the bus (315 students) or were not listed on the supporting *Bus Rosters* (8 students) during the reporting survey period. Accordingly, we propose the following adjustments:

February 2021 Survey

94 Days in Term

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

IDEA - PK through Grade 12, Weighted	(16)
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All Other FEFP Eligible Students	<u>(306)</u>	(323)
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Using the above-referenced list of students identified as having rode during the February 2021 reporting survey period and the students reported for the October 2020 reporting survey period, we conducted our general and detailed tests of the student ridership the District represented as eligible for student transportation reporting and who were reported for State transportation funding. The results of our tests are discussed below.

2. [Ref. 52] Our review of student ridership disclosed that 2,271 students were reported for an incorrect number of DIT for the February 2021 reporting survey period. The *DOE's FTE General Instructions 2020-21 (Appendix G)* states that "school districts with fewer than 180 instructional days must report the actual number of days students were transported, not 180 days." The District's closure due to Hurricane Sally on September 16 and 17, 2020, combined with the District's decision to end the instructional school year 4 days early, on June 4, 2021, rather than June 10, 2021, resulted in a reduction of 6 instructional school days from the District's instructional calendar. Consequently, only 84 DIT should have been reported. We propose the following adjustments:

Findings

February 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (143)

All Other FEFP Eligible Students (2127)

86 Days in Term

All Other FEFP Eligible Students (1)

84 Days in Term

IDEA - PK through Grade 12, Weighted 143

All Other FEFP Eligible Students 2128 0

3. [Ref. 53] Our general tests disclosed that the number of DIT for two students in the October 2020 reporting survey period were incorrectly reported. The students were reported for 9 DIT but should have been reported for 90 DIT in accordance with the District's Instructional Calendar. We propose the following adjustments:

October 2020 Survey

90 Days in Term

All Other FEFP Eligible Students 2

9 Days in Term

All Other FEFP Eligible Students (2) 0

4. [Ref. 54] Our general review of transportation records disclosed that the ridership of 602 students (25 students were in our test) reported on 20 buses was contrary to DOE's guidance in *Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01*, dated September 11, 2018. According to DOE guidance, "The specific bus or other type of vehicle in which the student was transported to school and the days during the survey week when the student rode, or at least the first day on which the student rode said bus or other vehicle must be verified. This verification must be documented and attested to (signed and dated) by the school bus operator as a source document."

Specifically, we noted that bus drivers' reports were either not signed by the bus drivers attesting to the accuracy of the indicated ridership (7 buses) or were signed but not dated by the bus drivers (13 buses). Consequently, the ridership of the 602 students reported on these buses could not be validated. We propose the following adjustments:

Findings

October 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	(325)

February 2021 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(24)	
All Other FEFP Eligible Students	<u>(252)</u>	(602)

5. [Ref. 55] Our general review of transportation records evidenced that one bus driver's report showing the ridership of 22 students (1 student was in our test) was not properly supported for State transportation funding. Specifically, the ridership dates for the students were subsequent to the dates on which the bus driver signed the *Bus Roster* and attested to the accuracy of the ridership. We propose the following adjustment:

October 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(22)</u>	(22)
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6. [Ref. 56] Our general test of reported ridership disclosed that one student reported in the IDEA - PK through Grade 12, Weighted ridership category was not identified with a primary exceptionality code in the State FTE Database. District records evidenced that the student was not classified as a student with disabilities under IDEA and was not eligible for reporting in a weighted ridership category. We determined that the student lived more than 2 miles from their assigned school and was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2020 Survey

90 Days in Term

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

7. [Ref. 57] Our general tests disclosed that seven PK students (one student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State
(Finding Continues on Next Page)

Findings

transportation funding. We also noted that three of the students were marked on *Bus Rosters* that were signed but not dated by the bus drivers; accordingly, the students' ridership could not be validated. We propose the following adjustments:

October 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2021 Survey

84 Days in Term

All Other FEFP Eligible Students	(5)	(7)
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8. [Ref. 58] Our general tests disclosed that three students were not eligible to be reported for State transportation funding. The students were enrolled in a Virtual Instruction Program which did not require transportation services. We propose the following adjustment:

February 2021 Survey

84 Days in Term

All Other FEFP Eligible Students	(3)	(3)
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9. [Ref. 59] Our general tests disclosed that 40 students (not in our test) were either not marked as riding the bus (37 students) or were not listed on the supporting *Bus Rosters* (3 student) during the October 2020 reporting survey period. We propose the following adjustment:

October 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(40)	(40)
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10. [Ref. 60] One student in our test was not eligible to be reported for State transportation funding as the student was receiving remote learning instruction during the October 2020 reporting survey. In addition, the student was not marked as riding the bus and should not have been reported for State transportation funding. We propose the following adjustment:

October 2020 Survey

90 Days in Term

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

11. [Ref. 61] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category with the exception of one student who was marked on a Bus Roster that was signed but not dated by the bus driver; consequently, the student's ridership could not be validated. We propose the following adjustments:

October 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)
All Other FEFP Eligible Students	3

February 2021 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>2</u>	(1)

12. [Ref. 62] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We also noted that one of the students was not marked as riding the bus during the October 2020 reporting survey period. We propose the following adjustments:

October 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(7)
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February 2021 Survey

84 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	<u>(8)</u>
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Proposed Net Adjustment	<u>(1,007)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Jackson County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) Transportation management review database records for completeness and accuracy to ensure that only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (2) the number of DIT are accurately reported and documentation is maintained to support that reporting; (3) all *Bus Rosters* documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained; (4) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (5) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (6) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; and (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2020-21 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2021, 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 2020	67	1,997	330
February 2021	<u>65</u>	<u>2,594</u>	<u>381</u>
Totals	<u>132</u>	<u>4,591</u>	<u>711</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, 2021. 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

THE SCHOOL BOARD OF JACKSON COUNTY



Steve R. Benton, Sr.
Superintendent of Schools

2903 Jefferson Street
P.O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Fax 850-482-1299

August 23, 2022

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

Ms. Norman,

The Jackson County School Board is in receipt of the preliminary and tentative report of the *State of Florida Auditor General Attestation Examination for FEFP, FTE, and Student Transportation Fiscal Year ending June 2021*. It is the express desire of the Jackson County School Board to comply with all state Statutes and mandates regarding accurately reporting the District's Full-Time Equivalent (FTE) data. All diligence is used to ensure that the data reported is reported accurately. It was a pleasure to have your office review our data reporting process, and we offer the following responses to your preliminary findings.

In reference to findings for Full-Time Equivalent Student Enrollment, Jackson County will take the following corrective action measures to ensure accurate reporting:

Finding 1: The District has corrected this process to properly require releases for other school districts outside of the state of Florida. These releases will be housed at the District office in affiliation with School Choice.

Findings 4, 5, 6, 7, 8, 9, and 12: The District will make it a priority to cross check timecards within the school setting between students and vocational teachers assigned to OJT courses. The CTE Director for the District will conduct random internal audits to ensure reporting processes and procedures are consistent and accurate throughout the District.

Findings 2, 3, 11, 15, 16, 17, 19, 20, 21, 22, and 25: The District continues to make appropriate procedural updates to the tracking and on-going monitoring of ESOL points obtained and Professional Development provided for teachers. School Guidance Counselors have been updated and re-trained this past summer on procedural measures that need to be taken to ensure proper documentation and procedures are followed for all ELL students.

Finding 14: The District provided follow-up for Administrators at the summer workshop concerning reporting of Out of Field teachers.

Findings 24 and 26: The District ESE Department will conduct random internal audits to ensure that ESE reporting processes are being followed. Schools will randomly conduct internal audits to ensure all Individual Educational Plans are accurately reported.

Diane Long
District 1

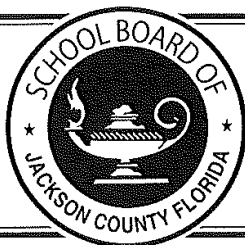
Tony Pumphrey
District 2

Stacey B. Goodson
District 3
An Equal Opportunity Employer

Chris M. Johnson
District 4

Charlotte M. Gardner
District 5

THE SCHOOL BOARD OF JACKSON COUNTY



Steve R. Benton, Sr.
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Finding 13: The District will ensure that any student that is not enrolled in a course is not reported for FTE.

Finding 10, 18, and 23: The District will ensure that attendance procedures are properly followed, and attendance is accurate prior to reporting.

Finding 27: The District will ensure that only students who are in membership during the survey week are reported for FEFP funding.

In reference to findings for Student Transportation, Jackson County will take the following corrective action measures to ensure accurate reporting:

Findings 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12: The District Transportation department have added measures to reporting procedures that require a sign off for all data entry entered into the Student Management System for reporting and auditing purposes. The department will also have multiple layers to check and balances within their office to ensure more accurate reporting. The District will incorporate software and technology to more accurately identify addresses within a 2-mile radius of the school to prevent initial reporting.

Again, be assured that the Jackson County School Board will work diligently to ensure that all recommendations in the Auditor General's draft report are corrected. Our staff is dedicated to providing quality education to all students residing in Jackson County.

Kindest Regards,

Steve R. Benton, Sr.
Superintendent of Schools

Diane Long
District 1

Tony Pumphrey
District 2

Stacey B. Goodson
District 3

Chris M. Johnson
District 4

Charlotte M. Gardner
District 5

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