

Report No. 2023-033
October 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**GULF 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, Jim Norton served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Denny L. McGlou, Vice Chair	1
Brooke Wooten	2
Cynthia Belin, Chair	3
Marvin Davis, from 11-17-20 ^a	4
Ruby S. Knox	5

^a Member position was vacant 7-1-20, through 11-16-20.

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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GULF COUNTY DISTRICT SCHOOL BOARD
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GULF COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Gulf 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 34 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 26 students in our Basic with ESE Services test, all 6 students in our ESOL test, and 12 of the 25 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 30 of the 154 students in our student transportation test as well as exceptions for 124 students identified in our general tests.

The District did not report any charter schools; therefore, all of 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 22 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.8346 but has a potential impact on the District's weighted FTE of negative 26.6480. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 153 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 \$115,106 (negative 26.6480 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 Gulf 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 Gulf 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 6 schools,¹ 1 cost center, 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 \$4.9 million was provided through the FEFP to the District for the District-reported 1,793.67 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

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

less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported to the Family Empowerment Scholarship Program are not included in the recalibration to 1.0 FTE.

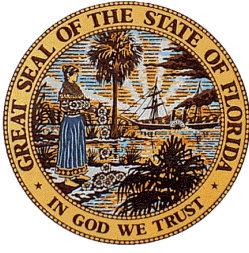
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported 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 \$320,533 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 Gulf 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 teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Gulf 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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA
Tallahassee, Florida
October 4, 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 Gulf County District School Board (District) reported to the DOE 1,793.67 unweighted FTE as recalibrated at six District schools, one cost center, and two virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (9) 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 (1,605) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 26 students in our Basic with ESE Services test,⁴ all 6 students in our ESOL test,⁵ and 12 of the 25 students in our ESE Support Levels 4 and 5 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	7	5	1,184	46	3	1,331.2300	31.5494	12.2092
Basic with ESE Services	8	5	380	26	3	389.0100	18.2750	4.2501
ESOL	4	3	12	6	6	13.8200	4.2768	(5.1590)
ESE Support Levels 4 and 5	5	3	29	25	12	35.5000	24.0041	(8.2590)
Career Education 9-12	2	0	-	-	-	24.1100	.0000	(5.8759)
All Programs	9	5	<u>1,605</u>	<u>103</u>	<u>24</u>	<u>1,793.6700</u>	<u>78.1053</u>	<u>(2.8346)</u>

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 15 and 16 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 6, 9, and 17 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 5, and 8 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (79) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 34 teachers in our test.⁷

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.

⁷ For teachers, the material noncompliance is composed of Findings 2, 10, 11, 12, 14, 18, 19, 20, and 21 on *SCHEDULE D*.

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	3.5272	1.124	3.9646
102 Basic 4-8	4.0464	1.000	4.0464
103 Basic 9-12	4.6356	1.012	4.6912
111 Grades K-3 with ESE Services	3.0002	1.124	3.3722
112 Grades 4-8 with ESE Services	1.5706	1.000	1.5706
113 Grades 9-12 with ESE Services	(.3207)	1.012	(.3245)
130 ESOL	(5.1590)	1.184	(6.1083)
254 ESE Support Level 4	(7.2590)	3.644	(26.4518)
255 ESE Support Level 5	(1.0000)	5.462	(5.4620)
300 Career Education 9-12	<u>(5.8759)</u>	1.012	<u>(5.9464)</u>
Total	<u>(2.8346)</u>		<u>(26.6480)</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>#0022</u>	<u>#0051</u>	<u>#0081</u>	
101 Basic K-3	.8806	2.6466	.....	3.5272
102 Basic 4-8	(.0581)	1.9004	2.2745	4.1168
103 Basic 9-12	.....	.....	4.7036	4.7036
111 Grades K-3 with ESE Services	1.0000	2.0002	.....	3.0002
112 Grades 4-8 with ESE Services	.5001	2.9999	(1.9294)	1.5706
113 Grades 9-12 with ESE Services	.....	.....	(.3207)	(.3207)
130 ESOL	(1.3226)	(3.5288)	(.3076)	(5.1590)
254 ESE Support Level 4	(2.0002)	(5.0183)	(.2405)	(7.2590)
255 ESE Support Level 5	.....	(1.0000)	.....	(1.0000)
300 Career Education 9-12	.....	.....	<u>(5.8759)</u>	<u>(5.8759)</u>
Total	<u>(1.0002)</u>	<u>.0000</u>	<u>(1.6960)</u>	<u>(2.6962)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#7004</u>	<u>Total</u>
101 Basic K-3	3.5272	.....	3.5272
102 Basic 4-8	4.1168	(.0704)	4.0464
103 Basic 9-12	4.7036	(.0680)	4.6356
111 Grades K-3 with ESE Services	3.0002	.....	3.0002
112 Grades 4-8 with ESE Services	1.5706	.....	1.5706
113 Grades 9-12 with ESE Services	(.3207)	.....	(.3207)
130 ESOL	(5.1590)	.....	(5.1590)
254 ESE Support Level 4	(7.2590)	.....	(7.2590)
255 ESE Support Level 5	(1.0000)	.....	(1.0000)
300 Career Education 9-12	<u>(5.8759)</u>	<u>.....</u>	<u>(5.8759)</u>
Total	<u>(2.6962)</u>	<u>(.1384)</u>	<u>(2.8346)</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

Gulf 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.

Wewahitchka Elementary School (#0022)

1. [Ref. 2201] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers, the School did not retain student sign-in and sign-out logs, and the Principal did not certify the completeness and accuracy of student attendance records for the 2020-21 School year. Since we were able to validate that the attendance activity in the District's Web-based system for scheduling and attendance record keeping (Focus) was reliable and evidenced the attendance of our test students and membership at least 1 day of each reporting survey period, we present this disclosure finding with no proposed adjustment.

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2. [Ref. 2271] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach these students out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status. Since the student taught by this teacher was adjusted in Finding 6 (Ref. 2205), we present this disclosure finding with no proposed adjustment.

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Findings

Wewahitchka Elementary School (#0022) (Continued)

3. [Ref. 2202] Our examination disclosed that the School had not established adequate procedures to ensure the complete and accurate reporting of attendance for students participating in Distance Learning. Specifically, we inquired about the School’s procedures for recording attendance of students who received instruction through Distance Learning and were provided the District’s *2020-21 Florida’s Optional Innovative Reopening Plan* that states for elementary students “teachers will monitor and verify attendance to ensure all students have adequate access to instructional material and are fully participatory.” Additionally, the *Wewahitchka Elementary School COVID-19 School Safety Plan* provided “the student will mark him/herself present through Focus portal daily.” Further, we were informed by District personnel that, for students without Internet or computer access, teachers were instructed to document all contact with students using a *teacher/student log*.

However, because the School’s attendance procedures did not specify the criteria to be used by the teachers in determining whether a student was present or absent from Distant Learning when recording attendance in Focus, none of the students in our test were marked absent during the 2020-21 school year when the students received instruction through Distant Learning; consequently, we were unable to determine the validity of these attendance records.

Based on further inquiries, District personnel provided us with copies of *teacher/student logs* along with an Excel file (i.e., *User Action Log*) from Focus that included the dates and times students logged into the District’s Focus platform. We were able to verify most of the students’ attendance; however, the School’s records did not evidence that two students (one student was in our Basic test and one student was in our ESE Support Levels 4 and 5 test) received Distance Learning instruction during the October reporting survey period. With the exception of these two students, we were able to validate that the students participated in Distance Learning at least 1 day during the reporting survey periods. Since we were unable to verify the two students’ attendance during the October 2020 reporting survey period, these students were not eligible for FEEP funding.

In addition, we also noted that the *Matrix of Services* form for the ESE student was not reviewed and updated to accurately reflect the level of services provided to the student through Distance Learning.

We propose the following adjustment:

102 Basic 4-8	(.5001)	
254 ESE Support Level 4	<u>(.5001)</u>	(1.0002)

Findings

Wewahitchka Elementary School (#0022) (Continued)

4. [Ref. 2203] The IEP for one ESE student covering the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

5. [Ref. 2204] The *Matrix of Services* form for one ESE student did not accurately reflect the level of services covering the October 2020 and February 2021 reporting survey periods. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

6. [Ref. 2205/06] The *ELL Student Plans (Plans)* for two ELL students were incomplete as the students' course schedules were not included with the *Plans*. We also noted that the Plan for one student was dated February 16, 2021, which was after the February 2021 reporting survey period. We propose the following adjustments:

<u>Ref. 2205</u>		
101 Basic K-3	.8806	
130 ESOL	<u>(.8806)</u>	.0000

<u>Ref. 2206</u>		
102 Basic 4-8	.4420	
130 ESOL	<u>(.4420)</u>	.0000

(1.0002)

Port St. Joe Elementary School (#0051)

7. [Ref. 5101] 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 Principal did not certify the completeness and accuracy of student attendance records for the 2020-21 School year, and the School did not consistently retain documentation (i.e., source records prepared by the substitute teacher in the classroom) to support the recorded attendance
(Finding Continues on Next Page)

Findings

Port St. Joe Elementary School (#0051) (Continued)

in Focus by the teacher of record. In addition, attendance documentation prepared by substitute teachers was not sufficient to identify the students who were present in class and was not signed and dated by the preparer attesting to the accuracy and completeness of the attendance documentation. Since, by reviewing the Teacher of Records' attendance, we could otherwise validate that 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

8. [Ref. 5102] School records did not demonstrate that the *Matrix of Services* forms for nine ESE students were reviewed when the students' IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0002	
112 Grades 4-8 with ESE Services	2.9999	
254 ESE Support Level 4	(4.0001)	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

9. [Ref. 5103] The *ELL Student Plans (Plans)* for three ELL students were incomplete as the students' course schedules were not included with the *Plans*. We propose the following adjustment:

101 Basic K-3	2.6466	
130 ESOL	<u>(2.6466)</u>	.0000

10. [Ref. 5171] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.5292	
130 ESOL	<u>(.5292)</u>	.0000

11. [Ref. 5172] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3530	
130 ESOL	<u>(.3530)</u>	.0000

Findings

Port St. Joe Elementary School (#0051) (Continued)

12. [Ref. 5173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education and ESE but taught courses that required an Autism Spectrum Disorder Endorsement. We propose the following adjustment:

102 Basic 4-8	1.0182	
254 ESE Support Level 4	<u>(1.0182)</u>	<u>.0000</u>
		<u>.0000</u>

Wewahitchka High School (#0081)

13. [Ref. 8101] Our examination of the attendance procedures and inquiries of District personnel disclosed that the School’s principal did not certify student attendance for the 2020-21 school year as required by SBE Rule 6A-1.044(10), FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal’s designee) has the responsibility for certifying the completeness and accuracy of the attendance records in the school for each of the FTE surveys. The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

14. [Ref. 8171] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student was proposed for adjustment in Finding 18 (Ref. 8104), we present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 8102] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 10, 2021, which was 11 school days prior to the last day (*Finding Continues on Next Page*)

Findings

Wewahitchka High School (#0081) (Continued)

of school as indicated in the District’s instructional calendar. The early release of the students resulted in overreporting the FTE for 39 students (1 student was in our Basic with ESE Services test). Our recalculation of the FTE and hours of instruction disclosed that only 855.13 hours of the required 900 hours of instruction (or .9501 total FTE) were provided for the 2020-21 school year resulting in the FTE being overstated by 1.6960 FTE. We propose the following adjustment:

103 Basic 9-12	(1.1648)	
113 Grades 9-12 with ESE Services	(.3207)	
300 Career Education 9-12	<u>(.2105)</u>	(1.6960)

16. [Ref. 8103] School records did not evidence that two ESE students’ parents were provided sufficient notice to attend the students’ IEP meetings. Specifically, SBE Rule 6A-6.03028(3)(b)(1), FAC, provides that “The school shall provide the notice to the parents at least ten (10) days prior to the meeting;” however, the *Meeting Notices* inviting the students’ parents to attend the IEP meetings were dated only 7 days prior to the IEP meeting. We propose the following adjustment:

102 Basic 4-8	1.9294	
112 Grades 4-8 with ESE Services	<u>(1.9294)</u>	.0000

17. [Ref. 8104] 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:

102 Basic 4-8	.3076	
130 ESOL	<u>(.3076)</u>	.0000

18. [Ref. 8172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Art until January 26, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0375	
103 Basic 9-12	.1344	
254 ESE Support Level 4	<u>(.1719)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wewahitchka High School (#0081) (Continued)

19. [Ref. 8173] One teacher was not properly certified and was not approved by the School Board to teach Physical Education out of field until November 17, 2020, which was after the October 2020 reporting survey period. We also noted that the student’s parents were not notified of the teacher’s out of field status until January 26, 2021, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.0686	
254 ESE Support Level 4	<u>(.0686)</u>	.0000

20. [Ref. 8174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held a District issued certification for Occupational but taught courses that required certification in Welding and Building Construction. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	5.6654	
300 Career Education 9-12	<u>(5.6654)</u>	<u>.0000</u>
		<u>(1.6960)</u>

Gulf Virtual Franchise (#7004)

21. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Spanish but taught a course that required certification in French. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was reported in for Basic funding, we present this disclosure Finding with no proposed adjustment.

.0000

22. [Ref. 700401] Two virtual education students in our Basic test were incorrectly reported for courses that were not scheduled and completed during the 180-day school year nor completed under the exceptions provided in the *FTE General Instructions 2020-21*. We propose the following adjustment:

102 Basic 4-8	(.0704)	
103 Basic 9-12	<u>(.0680)</u>	<u>(.1384)</u>
		<u>(.1384)</u>

Proposed Net Adjustment

(2.8346)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Gulf County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) 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) students are reported in the correct FEFP Programs for the correct amount of FTE; (4) IEPs are timely prepared and retained; (5) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (6) 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; (7) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (8) only virtual education courses that are successfully completed timely are reported for FEFP funding and such completion is supported by readily accessible and accurate documentation; (9) 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 (10) 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 Gulf 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 Gulf 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 Gulf 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 6 schools, 1 cost center, 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 \$4.9 million was provided through the FEFP to the District for the District-reported 1,793.67 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 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 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*

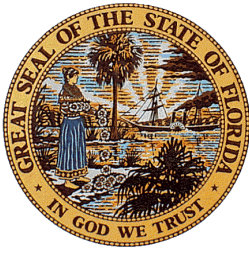
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 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>
1. Wewahitchka Elementary School	1 through 6
2. Port St. Joe Elementary School	7 through 12
3. Wewahitchka High School	13 through 20
4. Gulf Virtual Franchise	21 and 22
5. Gulf APEX	NA



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Gulf 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 Gulf 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 weaknesses⁸ 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

⁸ 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
October 4, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Gulf 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 (37) 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 (1,113) 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	34
All Other FEFP Eligible Students	<u>1,079</u>
Total	<u>1,113</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 30 of 154 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 2, 4, 5, and 6 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 154 of the 1,113 students reported as being transported by the District.	30	(29)
In conjunction with our general tests of student transportation we identified certain issues related to 124 additional students.	<u>124</u>	<u>(124)</u>
Total	<u>154</u>	<u>(153)</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

Gulf 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 2021 reporting survey period. 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] Our review of student ridership disclosed that 565 students were reported for an incorrect number of DIT for the February 2021 reporting survey period. The students were reported for 90 DIT but should have been reported for 85 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

February 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(18)	
All Other FEFP Eligible Students	(547)	

85 Days in Term

IDEA - PK through Grade 12, Weighted	18	
All Other FEFP Eligible Students	<u>547</u>	0

2. [Ref. 52] Our review of the *Bus Drivers’ Rolls* for two buses (one in the October 2020 and one in the February 2021) reporting survey periods supporting the *(Finding Continues on Next Page)*

Findings

ridership of 102 students (12 students were in our test) disclosed inconsistencies in the recorded student ridership. Specifically, we noted students were marked as having been transported for days when District schools were closed and when individual students were marked absent from school or were attending school from home through virtual learning.

We inquired with Transportation Management regarding these discrepancies and were informed that in addition to recording student ridership during the 11-day FTE window on the *Bus Drivers' Rolls*, bus drivers also were required to record student ridership and bus mileage daily on a *School Bus Driver's Monthly Report (Report)*. We compared the *Report* for the two buses to the *Bus Drivers' Rolls* for the applicable survey and noted discrepancies in the days in which individual students were marked as having been transported.

As such, we are unable to substantiate the validity of the ridership for the 102 students reported on these two buses. We propose the following adjustments:

October 2020 Survey

78 Days in Term

All Other FEFP Eligible Students	(50)	
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February 2021 Survey

85 Days in Term

All Other FEFP Eligible Students	<u>(52)</u>	(102)
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3. [Ref. 53] Our general test disclosed that five students were incorrectly reported for State transportation. The students received Distance Learning instruction during the reporting survey periods and did not require transportation services. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2020 Survey

78 Days in Term

All Other FEFP Eligible Students	(1)	
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February 2021 Survey

85 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(5)
----------------------------------	------------	-----

Findings

4. [Ref. 54] Our general review of transportation records evidenced that the *Bus Drivers' Rolls* for four buses supporting the ridership of 35 students (6 students were in our test) were not properly supported for State transportation funding. Specifically, the ridership dates for the students were subsequent to the dates on which the bus drivers signed the *Bus Drivers' Rolls* and attested to the accuracy of the ridership. We propose the following adjustments:

October 2020 Survey

78 Days in Term

All Other FEFP Eligible Students	(25)	
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February 2021 Survey

85 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(9)</u>	(35)

5. [Ref. 55] Eleven 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. In addition, one of the students was not listed on the *Bus Driver's Roll* during the October 2020 reporting survey period. We propose the following adjustments:

October 2020 Survey

78 Days in Term

All Other FEFP Eligible Students	(6)	
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February 2021 Survey

85 Days in Term

All Other FEFP Eligible Students	<u>(5)</u>	(11)
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6. [Ref. 56] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of the five criteria required for reporting in the weighted ridership category. We determined that the student was otherwise eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustment:

February 2021 Survey

85 Days in Term

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

Proposed Net Adjustment		<u>(153)</u>
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SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Gulf County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) 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; (3) all bus driver reports 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; and (5) 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
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A summary discussion of the significant features of the Gulf 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 Gulf County

For the fiscal year ended June 30, 2021, the District received \$320,533 for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2020	2	-	34
October 2020	17	548	69
February 2021	<u>18</u>	<u>565</u>	<u>93</u>
Totals	<u>37</u>	<u>1,113</u>	<u>196</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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

JIM NORTON
SUPERINTENDENT



150 Middle School Road
Port St. Joe, FL 32456
850-229-8256 • 850-639-2871
Fax: 850-229-6089

September 30, 2022

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

Auditor General Norman,

Please find attached the audit responses to Preliminary and Tentative Report for the Fiscal Year ended June 30, 2021. Thank you and the auditor, John Speaks, for your ongoing assistance to our school district. If anything, further is needed, please do not hesitate to contact me.

Sincerely,

Jim Norton
Superintendent of Schools
Gulf District Schools
150 Middle School Road
Port St. Joe, FL 32456
850-229-8256

www.gulf.k12.fl.us

Denny McGlon
District 1

Brooke Wooten
District 2

Cindy Belin
District 3

Marvin Davis
District 4

Ruby Knox
District 5

JIM NORTON
SUPERINTENDENT



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PRELIMINARY AND TENTATIVE REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

GULF COUNTY SCHOOL BOARD

Findings 1 (2201); 7 (5101); 13 (8101):

All schools in the district will retain attendance records completed by substitute teachers and student sign-in/sign-out sheets per the General Records Schedule GS7 for Public Schools Pre-K-12 and Adult and Career Education (records retention manual). All principals have been provided a copy of the manual. All principals will certify the completeness and accuracy of students records annually via a formal statement of certification like that currently contained in the manual attendance registers. The Substitute Teacher Training Program more thoroughly addresses attendance procedures and these procedures have been made known to principals and to those school-based personnel who are responsible for attendance. School secretaries print attendance rosters for each substitute using the FOCUS MIS system. The substitute will record attendance, sign, and submit the roster to the attendance clerk for entry into the system.

Finding 2 (2271); 10 (5171); 11 (5172):

The district will ensure that all teachers teaching ELL students without the proper endorsement, are Board approved to teach out-of-field and parents notified in a timely manner.

Finding 3 (2202):

Examination disclosed that adequate procedures to ensure complete and accurate reporting of attendance for students participating in Distance Learning had not been put in place. Like most, the district was not adequately prepared to implement a comprehensive distance learning model with so little preparation time. While the schools did the best they could and tweaked procedures as the need became apparent, implementation of the model was not without flaws. Per FLDOE's frequent directives, students were treated with "compassion and grace" in regard to attendance and grading. Districts need the same to be treated similarly. While much was learned from the distance learning experience, it is evident that no perfect

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Denny McGlon
District 1

Brooke Wooten
District 2

Cindy Belin
District 3

Marvin Davis
District 4

Ruby Knox
District 5

plan exists. However, the district has a new FLDOE approved Reopening Plan & Instructional Continuity Plan which addresses attendance requirements and reporting attendance accurately. Concerning the Matrix of Services, all ESE Staffing Specialists and the Assistant Superintendent for Special Services have participated in the Matrix of Services training provided through the Panhandle Area Educational Consortium. The Assistant Superintendent for Special Services will conduct audits on IEP Plans at each school each Fall and Spring Semester to ensure compliance.

Finding 4 (2203):

The student's IEP dated 11/6/20 reflected the delay in the meeting date and no interruption of FAPE (Conference Note was provided in the audit). There was a clerical error in the IEP date reported in Focus. The ESE staffing specialist used the data from FOCUS to plan the annual review IEP meeting. The error was identified and insurance of the continuation of services was provided. All ESE Staffing Specialists and the Assistant Superintendent for Special Services have participated in the Matrix of Services training provided through the Panhandle Area Educational Consortium. The Assistant Superintendent for Special Services will conduct audits on IEP Plans at each school each Fall and Spring Semester to ensure compliance.

Findings 5 (2204):

Little guidance was provided from FLDOE to districts during the 2020-21 order to return to school concerning students, including those with a higher level of funding through the Matrix of Services, continuously switching between attending through distance learning and brick and mortar. Our district's ultimate goal was to provide the flexibility to families during this time and encourage the students to return to brick and mortar to support our state's efforts. All ESE Staffing Specialists and the Assistant Superintendent for Special Services have participated in the Matrix of Services training provided through the Panhandle Area Educational Consortium. The Assistant Superintendent for Special Services will conduct audits on IEP Plans at each school each Fall and Spring Semester to ensure compliance.

Findings 6 (2205/06):

We were not aware that a printed and attached course schedule was required when we house that digitally with FOCUS and the student is taught by the same teacher for all academic courses at the elementary level, as well as in attendance to the meeting to review the plan for each school year. The student's plans were executed, therefore, no loss of services. District training with Guidance Counselors at all four schools took place on August 22, 2022, on the 2022-25 District ELL Plan and this finding was directly addressed. The Assistant Superintendent

for Special Services will conduct audits on ELL Plans at each school each Fall and Spring Semester to ensure compliance.

Findings 8 (5102):

Each student's IEP reviewed for the purpose of this FEFP review included the information for parents on funding levels with the individual child's funding level identified (Form ESE #59 attached) and reflected the level of services reported, therefore discussed and reviewed at the student's IEP meeting. The students included in the review returned to school full time and received the level of services reported for each survey, therefore there was no interruption of FAPE. Port St. Joe Elementary School's ESE staffing specialist resigned at the end of the 2019-20 school year, with a new ESE Staffing Specialist beginning in the 2020-21 school year. During the COVID-19 crisis and our efforts to open our schools for the 2020-21 school year, our district was focused on the state's guidance to "prioritize the health and safety of families, educators, and school and district staff while ensuring access to high quality educational options." This time created many challenges to provide adequate training in the transition between ESE staffing specialists. The matrix of services paperwork missing from these student's IEPs was identified in the Spring of 2021 by the Director of Special Services for the district and was corrected, either by adding the matrix of services form to the student's IEP or by correcting at the student's following IEP meeting. All ESE Staffing Specialists and the Assistant Superintendent for Special Services have participated in the Matrix of Services training provided through the Panhandle Area Educational Consortium. The Assistant Superintendent for Special Services will conduct audits on IEPs at each school each Fall and Spring Semester to ensure compliance.

Finding 9 (5103):

We were not aware that a printed and attached course schedule was required when we house that digitally with FOCUS and the student is taught by the same teacher for all academic courses at the elementary level, as well as in attendance to the meeting to review the plan for each school year. The student's plans were in place and executed, therefore, no loss of services. District training with Guidance Counselors at all four schools took place on August 22, 2022, on the 2022-25 District ELL Plan and this finding was directly addressed. The Assistant Superintendent for Special Services will conduct audits on ELL Plans at each school each Fall and Spring Semester to ensure compliance.

Finding 12 (5173):

The district will ensure that all teachers that instruct students with ASD have the Autism Spectrum Disorder Endorsement or are Board approved to teach out-of-field and parents notified in a timely manner.

Finding 14 (8171):

The teacher was notified of out of compliance status in lacking the 60 in-service training points in ESOL strategies and was provided information to complete this requirement. The teacher did not complete the requirement and it was addressed. Teachers out of compliance with this requirement will continue to be notified each year with opportunity to meet the requirement.

Finding 15 (8102):

Twelfth grade students routinely complete their school year prior to the last day of school. This allows school personnel to grade final exams, audit graduation requirements, prepare diplomas & awards, etc. As a rule, their early departure is not significant enough to impact the instructional requirement of 900 hours. However, for the year reflected by this audit, there were two factors that led to seniors falling 44.87 hours short of the requirement: 1) school closings due to the pandemic (large number of students and/or teachers out with COVID required closings for the purpose of creating a stopgap in the spread of the illness and perform a deep cleaning of facilities); 2) commencement ceremonies had been scheduled earlier in the school year that was typical – a practice that will be discontinued.

Finding 16 (8103):

The two ESE students' meetings were originally scheduled for 9/4/20, which would have met the 10-day meeting notice requirement. The meetings were changed the day the meeting notices went to accommodate a conflict in the district calendar and a phone call was made home at the time by the guidance counselor but not noted. This was a correction of a clerical oversight.

Finding 17 (8104):

The ELL Student Plan for one ELL student was out of compliance. District training with Guidance Counselors at all four schools took place on August 22, 2022, on the 2022-25 District ELL Plan and this finding was directly addressed. The Assistant Superintendent for Special

Services will conduct audits on ELL Plans at each school each Fall and Spring Semester to ensure compliance.

Finding 18 (8172) & 19 (8173):

Parent notice of a teacher's out-of-field status was not done until January 26, 2021. This was a correction of a clerical oversight. The district shall ensure that out-of-field teachers are Board approved at the onset of each school year, and that notification letters are issued to each out-of-field teacher and to the parents of students who are taught by an out-of-field teacher.

Finding 20 (8174):

After a thorough review of Gulf County School Board Policy and SBE Rules this situation has been corrected for the CTE Instructor in question as well as all non-degreed CTE Instructors.

Finding 21 (700471)

The district will ensure that out-of-field virtual education teachers are Board approved and parent notified of out-of-field status.

Finding 22 (700401)

The district will ensure that virtual education students are not submitted for funding if the course is completed outside the 180 school days.

Student Transportation

Finding 1 (51):

The district will ensure that Days in Term (DIT) reflect the school calendar and will conduct period review to ensure accuracy and correct errors timely.

Findings 2 (52) & 3 (53):

The Transportation Director will ensure that the drivers do not arbitrarily mark students as being transported. Students will be correctly identified daily as being transported. The Transportation Director will conduct period review to ensure accuracy and correct errors timely. The district will work collaboratively with the Transportation Director to ensure that any student participating in Distance Learning is not submitted as being transported.

Finding 4 (54):

The Transportation Director will ensure that all bus drivers certify their rosters by their signature and dated after the survey period ends. This requirement will be further addresses through driver professional development and training.

Finding 5 (55):

The Transportation Director will ensure that all students residing within the 2-mile margin be correctly submitted during survey periods or reported as non-funded.

Finding 6 (56):

The Staffing Specialist will send copies of the eligibility of each ESE student to the Transportation Director in order to ensure the correct submission during survey periods.