

Report No. 2023-041
October 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**BAKER 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, Sherrie E. Raulerson served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Tiffany McInarnay, Vice Chair from 11-17-20	1
Richard Dean Griffis, Chair through 11-16-20	2
Paula T. Barton, Chair from 11-17-20 Vice Chair through 11-16-20	3
Charlie M. Burnett, III	4
Amanda Hodges from 11-17-20	5
Patricia C. Weeks through 11-16-20	5

The team leader was Alex Riggins, 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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BAKER COUNTY DISTRICT SCHOOL BOARD
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BAKER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Baker 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 5 of the 33 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 5 of the 9 students in our ESOL test, 7 of the 19 students in our ESE Support Levels 4 and 5 test, and 49 of the 80 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 122 of the 310 students in our student transportation test as well as exceptions for 359 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 19 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 12.7307 but has a potential impact on the District's weighted FTE of negative 23.5529. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 477 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 \$101,737 (negative 23.5529 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 Baker 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 Baker 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 eight schools¹ and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$27.9 million was provided through the FEFP to the District for the District-reported 4,795.24 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.

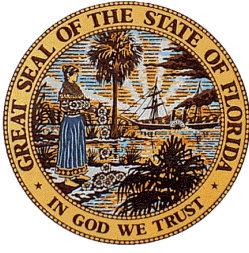
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported 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 \$1.4 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 Baker 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 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 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Baker 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 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
October 13, 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 Baker County District School Board (District) reported to the DOE 4,795.24 unweighted FTE as recalibrated at eight District schools and one virtual education cost center. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 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, as well as the virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,966) 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 5 of the 9 students in our ESOL test,⁴ 7 of the 19 students in our ESE Support Levels 4 and 5 test,⁵ and 49 of the 80 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	9	5	3,146	53	-	3,688.6900	43.0710	1.8437
Basic with ESE Services	7	4	618	35	1	743.2500	31.8851	3.5002
ESOL	5	4	11	9	5	7.4800	4.9963	(2.3436)
ESE Support Levels 4 and 5	7	4	21	19	7	28.0900	11.0914	(3.5339)
Career Education 9-12	2	1	<u>170</u>	<u>80</u>	<u>49</u>	<u>327.7300</u>	<u>21.5417</u>	<u>(12.1971)</u>
All Programs	9	5	<u>3,966</u>	<u>196</u>	<u>62</u>	<u>4,795.2400</u>	<u>112.5855</u>	<u>(12.7307)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 6, 7, 15, and 19 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 9, 10, 16, 17, and 18 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 11 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 (90) 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 5 of the 33 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, 3, 4, 5, and 14 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	(.0947)	1.124	(.1064)
102 Basic 4-8	.8733	1.000	.8733
103 Basic 9-12	1.0651	1.012	1.0779
111 Grades K-3 with ESE Services	.4999	1.124	.5619
112 Grades 4-8 with ESE Services	2.5002	1.000	2.5002
113 Grades 9-12 with ESE Services	.5001	1.012	.5061
130 ESOL	(2.3436)	1.184	(2.7748)
254 ESE Support Level 4	(3.0003)	3.644	(10.9331)
255 ESE Support Level 5	(.5336)	5.462	(2.9145)
300 Career Education 9-12	<u>(12.1971)</u>	1.012	<u>(12.3435)</u>
Total	<u>(12.7307)</u>		<u>(23.5529)</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>#0012</u>	<u>#0022</u>	<u>#0031</u>	
101 Basic K-3	.....	(.0947)	.....	(.0947)
102 Basic 4-8	.....	.....	.4546	.4546
103 Basic 9-12	1.0651	.....	.....	1.0651
111 Grades K-3 with ESE Services	.....	.4999	.....	.4999
112 Grades 4-8 with ESE Services	.....	.....	1.5000	1.5000
113 Grades 9-12 with ESE Services	.5001	.....	.....	.5001
130 ESOL	(1.0651)	(.4052)	(.4546)	(1.9249)
254 ESE Support Level 4	(.5001)	.....	(1.5000)	(2.0001)
255 ESE Support Level 5	(.5336)	.....	.....	(.5336)
300 Career Education 9-12	<u>(12.1971)</u>	<u>.....</u>	<u>.....</u>	<u>(12.1971)</u>
Total	<u>(12.7307)</u>	<u>.0000</u>	<u>.0000</u>	<u>(12.7307)</u>

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹		
	<u>Brought Forward</u>	<u>#0032</u>	<u>Total</u>
101 Basic K-3	(.0947)	.....	(.0947)
102 Basic 4-8	.4546	.4187	.8733
103 Basic 9-12	1.0651	.....	1.0651
111 Grades K-3 with ESE Services	.4999	.....	.4999
112 Grades 4-8 with ESE Services	1.5000	1.0002	2.5002
113 Grades 9-12 with ESE Services	.5001	.....	.5001
130 ESOL	(1.9249)	(.4187)	(2.3436)
254 ESE Support Level 4	(2.0001)	(1.0002)	(3.0003)
255 ESE Support Level 5	(.5336)	.....	(.5336)
300 Career Education 9-12	<u>(12.1971)</u>	.....	<u>(12.1971)</u>
Total	<u>(12.7307)</u>	<u>.0000</u>	<u>(12.7307)</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

Baker 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.

Districtwide – Principal Certification of Attendance

1. [Ref. 1] Our examination of the attendance procedures at four of the non-virtual schools in our test and inquiries of District personnel disclosed that the principals within the District did not certify student attendance for the 2020-21 school year as required by SBE Rule 6A-1.044, FAC, and the 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 automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). 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. We present this disclosure finding with no proposed adjustment

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Baker County Senior High School (#0012)

2. [Ref. 1270] One teacher taught a Basic subject area course (Geometry) to a class that included an ELL student (Grade 11) but had earned none of the 60 in-service training (*Finding Continues on Next Page*)

Findings

Baker County Senior High School (#0012) (Continued)

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 6 (Ref. 1201), we present this disclosure finding with no proposed adjustment. .0000

3. [Ref. 1271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science Middle Grades (5-9) but taught a course (Multicultural Studies) to an ELL student (Grade 10) that required certification in Social Science 6-12. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 6 (Ref. 1201), we present this disclosure finding with no proposed adjustment. .0000

4. [Ref. 1272] One teacher taught a Basic subject area course (United States History) to a class that included an ELL student (Grade 11) but had earned only 18 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 6 (Ref. 1201), we present this disclosure finding with no proposed adjustment. .0000

5. [Ref. 1273] One teacher taught an English 3 course that included an ELL student (Grade 11) but was not properly certified or approved by the School Board to teach this student out of field in ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 6 (Ref. 1201), we present this disclosure finding with no proposed adjustment. .0000

6. [Ref. 1201] ELL Committees were not convened for two ELL students (one student was in Grade 10 and one in Grade 11) within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the students’ *ELL Student Plans* were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.8540	
130 ESOL	<u>(.8540)</u>	.0000

Findings

Baker County Senior High School (#0012) (Continued)

7. [Ref. 1202] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan* was completed on October 21, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.2111	
130 ESOL	<u>(.2111)</u>	.0000

8. [Ref. 1203] 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	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

9. [Ref. 1204] The homebound teacher’s contact log for one ESE student for the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. In addition, the instructional minutes for the student were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0800)</u>	(.0800)
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10. [Ref. 1205] The homebound teacher’s contact log for one ESE student for the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. In addition, the student was incorrectly reported for five on-campus courses that were not part of the intended schedule identified on the student’s IEP and were also incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4536)</u>	(.4536)
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11. [Ref. 1206] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2043)</u>	(.2043)
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Findings

Baker County Senior High School (#0012) (Continued)

12. [Ref. 1207] Timecards for 47 Career Education 9-12 students, in the October 2020 or February 2021 reporting survey periods, who participated in OJT were either signed but not dated by the students' employers or the supervisors, or were signed and dated prior to the completion of the reported hours; consequently, the employers' signatures did not adequately attest to the accuracy of the hours reported as worked. We also noted that 11 of these students had the following exceptions in one of the reporting survey periods:

- a. More work hours were reported than were supported by the timecards for four students.
- b. Timecards for two students were not available at the time of our examination and could not be subsequently located for the February 2021 reporting survey period. In addition, the timecard for one of these students who also reported in the October 2020 reporting survey period did not indicate any hours worked.
- c. The timecard for one student did not include the dates the student worked
- d. The timecard for one student indicated that the student was self-employed which is not an allowable option for reporting in the OJT Program.
- e. The timecard for one student was an exact copy of the October 2020 timecard and was not representative of the work hours for the February 2021 reporting survey period.
- f. Timecards for two students did not indicate that any hours were worked during another reporting survey period.

We propose the following adjustment:

300 Career Education 9-12	<u>(11.9928)</u>	<u>(11.9928)</u>
		<u>(12.7307)</u>

Pre-K/Kindergarten Center (#0022)

13. [Ref. 2201] The course schedule for one ESE student in our Basic with ESE Services test was incorrectly reported in Program No. 101 (Basic K-3) and Program No. 130 (ESOL) during the February 2021 reporting survey period. The School's records evidenced that a valid IEP supported the student's placement in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pre-K/Kindergarten Center (#0022) (Continued)

101 Basic K-3	(.0947)	
111 Grades K-3 with ESE Services	.4999	
130 ESOL	<u>(.4052)</u>	<u>.0000</u>
		<u>.0000</u>

J. Franklyn Keller Intermediate School (#0031)

14. [Ref. 3170] One teacher taught Primary Language Arts and Basic subject area courses that included an ELL student but was not properly certified to teach this student and was not approved by the School Board to teach out of field until November 2, 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 October 15, 2020, which was after the October 2020 reporting survey period. In addition, the teacher had earned none of the 120 or 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the student was proposed for adjustment in Finding 15 (Ref. 3101), we present this disclosure finding with no proposed adjustment. .0000

15. [Ref. 3101] An ELL Committee was not convened for one ELL student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. In addition, the *ELL Student Plan* was completed on December 9, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4546	
130 ESOL	<u>(.4546)</u>	<u>.0000</u>

16. [Ref. 3102] The IEPs for two ESE students were not accompanied by *Matrix of Services* (Matrix) forms and School records did not demonstrate that prior Matrix forms were reviewed when the IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Baker County Middle School (#0032)

17. [Ref. 3201] The IEP for one ESE student was not accompanied by a *Matrix of Services* (Matrix) form and School records did not demonstrate that the prior Matrix form was reviewed when the IEP was prepared. We propose the following adjustment:

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

18. [Ref. 3202] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

19. [Ref. 3203] An ELL Committee was not convened for one ELL student within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. In addition, the *ELL Student Plan* was completed on October 23, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.4187	
130 ESOL	<u>(.4187)</u>	<u>.0000</u>

.0000

Proposed Net Adjustment

(12.7307)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Baker County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student attendance records are certified by the principal (or the principal's designee) as required the DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*; (2) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (4) *ELL Student Plans* include the students' schedules, are timely prepared, readily available, and retained in students' files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence reviewed when students' new IEPs are prepared, and are retained in the students' files; (6) students in the Hospital and Homebound Program are reported in the appropriate FEFP Program for the scheduled instructional time as supported by the students' IEPs; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (9) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A 6.0907, 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 Baker 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 Baker 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 Baker 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 eight schools and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$27.9 million was provided through the FEFP to the District for the District-reported 4,795.24 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*

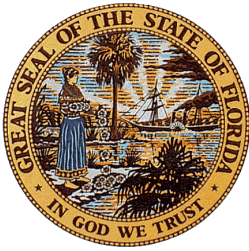
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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>
Districtwide - Principal Certification of Attendance	1
1. Baker County Senior High School	2 through 12
2. Pre-K/Kindergarten Center	13
3. J. Franklyn Keller Intermediate School	14 through 16
4. Baker County Middle School	17 through 19
5. Baker County Virtual Franchise	NA



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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Baker 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 Baker 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)l, 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 13, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Baker 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 (115) 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 (5,602) 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	175
All Other FEFP Eligible Students	<u>5,427</u>
Total	<u>5,602</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 122 of 310 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 1, 3, 4, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)	-	-
Our tests included 310 of the 5,602 students reported as being transported by the District.	-	122	(118)
In conjunction with our general tests of student transportation we identified certain issues related to 359 additional students.	-	<u>359</u>	<u>(359)</u>
Total	<u>(4)</u>	<u>481</u>	<u>(477)</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

Baker 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

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. 52/53] Our general tests disclosed that the ridership of 106 students (9 students were in our test) was not adequately supported. Four bus driver route reports involving three buses were missing and could not be subsequently located. As a result of the missing reports, the buses in operation were overstated by three buses (Ref. 53) and the number of buses in operation for the October 2020 reporting survey period (Ref. 52) was overstated by one bus due to a data entry error. We propose the following adjustments:

Ref. 52

October 2020 Survey

Number of Buses in Operation (1)

Ref. 53

February 2021 Survey

Number of Buses in Operation (2)

93 Days in Term

All Other FEFP Eligible Students (102)

**Students
Transported
Proposed Net
Adjustments**

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
February 2021 Survey		
<u>97 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	4	
<u>93 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
June 2021 Survey		
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	4	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	(74)	
<u>7 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	202	
<u>6 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(128)</u>	0

3. [Ref. 54] Our general tests disclosed that 211 students (80 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students or IDEA - PK through Grade 12, Weighted ridership categories during the July 2020 or June 2021 reporting survey periods. The students were not classified as students with disabilities under IDEA or had IEPs that did not authorize ESY services. Only students whose IEPs authorize ESY services or students enrolled in a non-residential DJJ Program are eligible to be reported for State transportation funding during a summer reporting survey period. We propose the following adjustments:

July 2020 Survey		
<u>6 Days in Term</u>		
All Other FEFP Eligible Students	(32)	
June 2021 Survey		
<u>7 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(178)</u>	(211)

Findings

4. [Ref. 55] Our general review of transportation records evidenced that the ridership of 146 students (18 students were in our test) was not properly supported for State transportation funding. Specifically, we noted the following:

- a. 55 students' ridership dates were after the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership.
- b. 51 students were reported on bus drivers reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses.
- c. 11 students were not marked as riding their assigned buses.
- d. 29 students were not listed on the bus drivers' reports as riding the buses.

We propose the following adjustments:

a.	October 2020 Survey		
	<u>87 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(3)	
	All Other FEFP Eligible Students	(39)	
	February 2021 Survey		
	<u>93 Days in Term</u>		
	All Other FEFP Eligible Students	<u>(13)</u>	(55)
b.	October 2020 Survey		
	<u>87 Days in Term</u>		
	All Other FEFP Eligible Students	(29)	
	February 2021 Survey		
	<u>93 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(17)	
	June 2021 Survey		
	<u>7 Days in Term</u>		
	All Other FEFP Eligible Students	<u>(5)</u>	(51)
c.	October 2020 Survey		
	<u>87 Days in Term</u>		
	All Other FEFP Eligible Students	(4)	
	February 2021 Survey		
	<u>93 Days in Term</u>		
	IDEA - PK through Grade 12, Weighted	(1)	
	All Other FEFP Eligible Students	<u>(6)</u>	(11)

**Students
Transported
Proposed Net
Adjustments**

Findings

d. **October 2020 Survey**

87 Days in Term

All Other FEFP Eligible Students (14)

February 2021 Survey

93 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (13)

June 2021 Survey

7 Days in Term

All Other FEFP Eligible Students (1) (29)

5. [Ref. 56] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were students with disabilities under IDEA or children of students enrolled in a Teen Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2020 Survey

87 Days in Term

All Other FEFP Eligible Students (2)

February 2021 Survey

93 Days in Term

All Other FEFP Eligible Students (1) (3)

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

July 2020 Survey

6 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
October 2020 Survey		
<u>87 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
<u>80 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2021 Survey		
<u>93 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
7.	[Ref. 58] 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. We propose the following adjustment:	
October 2020 Survey		
<u>87 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
February 2021 Survey		
<u>93 Days in Term</u>		
All Other FEFP Eligible Students	<u>(7)</u>	<u>(11)</u>
 Proposed Net Adjustment		 <u>(477)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Baker County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (3) all bus drivers' 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 in readily assessable files; (4) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (5) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service and students attending non-residential DJJ Programs are eligible to be reported for State transportation funding during the summer reporting survey periods; (6) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and those IEPs are maintained in readily accessible files; and (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

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

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2021, the District received \$1.4 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2020	12	44	-
October 2020	47	2,686	521
February 2021	44	2,663	519
June 2021	<u>12</u>	<u>209</u>	<u>-</u>
Totals	<u>115</u>	<u>5,602</u>	<u>1,040</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



Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251

www.bakerk12.org

Fax: (904) 259-2825

October 13, 2022

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

Dear Ms. Norman:

As always it is a pleasure to work with your audit staff. We are happy to address the preliminary and tentative audit findings reported during our recent FTE audit, Report No. 2023-XXX, for the fiscal year ending June 30, 2021. The following items have been addressed and/or corrective action taken:

Full-Time Equivalent Student Enrollment

- **Findings No. 1 – 10 & 13 – 19:** Internal controls and procedures have been implemented to ensure compliance that will include proper documentation, attendance certification, signatures, teacher certification, required ELL student plans, updated ESE matrices, homebound contact logs or other pertinent information. Additionally, these items will be reviewed for accuracy by the appropriate personnel. Going forward, every effort will be made to follow the requirements set forth in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the FTE General Instructions issued by DOE.
- **Findings No. 11 – 12:** Internal controls and procedures have been implemented to ensure compliance that will include new DOE approved timecards, all necessary signatures, and review and verification of hours worked by the high school OJT teacher to ensure accuracy. In the future, every effort will be made to follow the requirements set forth in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the FTE General Instructions issued by DOE.

Student Transportation

- **Findings No. 1 – 7:** Internal controls and procedures have been implemented to ensure compliance and the accurate reporting of all eligible students, days in term

"Preparing individuals to be lifelong learners, self-sufficient, and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McInarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Amanda Hodges, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

(DIT), buses in operation, verified student ridership with supporting signed documentation, verification of ESY services, supporting documentation for those students with IEPs for weighted ridership as verified by our ESE department. Going forward, every effort will be made to follow the requirements set forth in Chapter 1006, Part I, E, and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the FTE General Instructions issued by DOE.

Thank you for the assistance and technical advice your staff gave us during the FTE audit and for pointing out areas where our district can improve. We appreciate the recommendations outlined in the audit and will work to implement these recommendations in the areas needed.

If you have any questions or need further assistance, please contact me.

Sincerely,



Sherrie Raulerson
Superintendent of Schools