

**GLADES 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, Dr. Alice E. Barfield served as Superintendent from November 17, 2020, Kim Jordan served as Interim Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Crystal Drake	1
Jenny Allen, Vice Chair	2
Jean Prowant, from 11-17-20	3
Jeri Wilson, through 11-16-20	3
Gloria Reese	4
Patricia Pearce, Chair	5

The team leader was Christopher E. Tynes, 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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GLADES COUNTY DISTRICT SCHOOL BOARD
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GLADES COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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, ESE Support Levels 4 and 5, and student transportation, the Glades 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 13 of the 57 teachers in our test. Three (5 percent) of the 57 teachers in our test taught at charter schools and none of the 13 teachers with exceptions taught at charter schools.
- 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 27 students in our Basic with ESE Services test and 12 of the 15 students in our ESE Support Levels 4 and 5 test. Seven of the 27 students in our Basic with ESE Services test and 2 of the 15 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 73 of the 126 students in our student transportation test as well as exceptions for 332 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 16 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0000 but has a potential impact on the District's weighted FTE of negative 18.1962 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 405 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 \$78,598 (negative 18.1962 times \$4,319.49), all of which is applicable to District schools other than charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades 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 5 schools¹ other than charter schools, 1 charter school, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$10 million was provided through the FEFP to the District for the District-reported 1,723.72 unweighted FTE as recalibrated, which included 225.46 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student

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

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, 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.

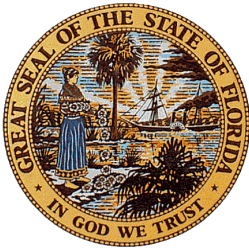
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$272,037 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 Glades 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 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 and Exceptional Student Education Support Levels 4 and 5, the Glades 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 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 14, 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 Glades County District School Board (District) reported to the DOE 1,723.72 unweighted FTE as recalibrated, which included 225.46 unweighted FTE as recalibrated for charter schools, at 5 District schools other than charter schools, 1 charter school, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (8) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,963) 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 27 students in our Basic with ESE Services test⁴ and 12 of the 15 students in our ESE Support Levels 4 and 5 test.⁵ Seven (26 percent) of the 27 students in our Basic with ESE Services test and 2 (13 percent) of the 15 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the students with exceptions attended 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	6	1,506	53	-	1,327.4000	40.7825	5.3206
Basic with ESE Services	6	5	383	27	3	329.0100	21.7282	3.7595
ESOL	3	3	58	27	-	43.1500	20.6363	(2.3699)
ESE Support Levels 4 and 5	4	4	16	15	12	8.0200	7.5195	(6.5025)
Career Education 9-12	1	-	-	-	-	16.1400	.0000	(.2077)
All Programs	8	6	<u>1,963</u>	<u>122</u>	<u>15</u>	<u>1,723.7200</u>	<u>90.6665</u>	<u>.0000</u>

⁴ For Basic with ESE Services, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 10, and 15 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (175, of which 169 are applicable to District schools other than charter schools and 6 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

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 13 of the 57 teachers in our test.⁶ Three (5 percent) of the 57 teachers in our test taught at a charter school and none of the 13 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 2, 6, 7, 8, 9, 11, 12, 13, and 16 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	1.0981	1.124	1.2343
102 Basic 4-8	1.5253	1.000	1.5253
103 Basic 9-12	2.6972	1.012	2.7296
111 Grades K-3 with ESE Services	1.9035	1.124	2.1395
112 Grades 4-8 with ESE Services	1.2227	1.000	1.2227
113 Grades 9-12 with ESE Services	.6333	1.012	.6409
130 ESOL	(2.3699)	1.184	(2.8060)
254 ESE Support Level 4	(5.9650)	3.644	(21.7365)
255 ESE Support Level 5	(.5375)	5.462	(2.9358)
300 Career Education 9-12	<u>(.2077)</u>	1.012	<u>(.2102)</u>
Total	<u>.0000</u>		<u>(18.1962)</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>Total</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0055</u>	
101 Basic K-3	.....	1.0981	.....	1.0981
102 Basic 4-8	1.0775	.3088	.1390	1.5253
103 Basic 9-12	2.6972	.....	.....	2.6972
111 Grades K-3 with ESE Services	.....	1.4035	.5000	1.9035
112 Grades 4-8 with ESE Services	.2297	.9930	.....	1.2227
113 Grades 9-12 with ESE Services	.6333	.....	.....	.6333
130 ESOL	(.9280)	(1.3029)	(.1390)	(2.3699)
254 ESE Support Level 4	(3.0022)	(2.4628)	(.5000)	(5.9650)
255 ESE Support Level 5	(.4998)	(.0377)	.....	(.5375)
300 Career Education 9-12	<u>(.2077)</u>	<u>.....</u>	<u>.....</u>	<u>(.2077)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</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

Glades 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*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

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.

Moore Haven Middle High School (#0021)

1. [Ref. 2104] Our examination of the attendance procedures disclosed that the principal did not certify the School's student attendance for the 2020-21 school year as required by SBE Rule 6A-1.044, FAC, and *DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has 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. .0000
2. [Ref. 2177] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the student was adjusted in Finding No. 5 [Ref. 2103], we present this disclosure finding with no proposed adjustment. .0000

Findings

Moore Haven Middle High School (#0021) (Continued)

3. [Ref. 2101] The IEPs for three ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4998	
103 Basic 9-12	1.0000	
112 Grades 4-8 with ESE Services	(.4998)	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	.0000

4. [Ref. 2102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5). The *Physician's Statement* required to support the student's placement in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We also noted that the student's *Matrix of Services* form included 13 special considerations points for participating in the District's Glades e-Learning Option as one of the alternative methods of instruction allowed. However, this method of instruction was not specific to the student's Hospital and Homebound status; therefore, the student was not eligible for the 13 special considerations points designated for students receiving specialized instruction in the home or hospital. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(.5002)	
255 ESE Support Level 5	<u>(.4998)</u>	.0000

5. [Ref. 2103] The *Matrix of Services* forms for five ESE students reported in our Program No. 254 (ESE Support Level 4) test were not available at the time of our examination and could not be subsequently located. In addition, a portion of the course schedules for two of these students was incorrectly reported in Program Nos. 103 (Basic 9-12) and 300 (Career Education 9-12). Further, course schedules for ESE students should be fully reported in an ESE Program. We propose the following adjustment:

103 Basic 9-12	(.2063)	
112 Grades 4-8 with ESE Services	1.0020	
113 Grades 9-12 with ESE Services	2.4142	
254 ESE Support Level 4	(3.0022)	
300 Career Education 9-12	<u>(.2077)</u>	.0000

6. [Ref. 2170] One teacher was not properly certified and was not approved by the School Board to teach Language Arts to ELL students out of field. In addition, the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned
(*Finding Continues on Next Page*)

Findings

Moore Haven Middle High School (#0021) (Continued)

none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. Further, the teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4152	
130 ESOL	<u>(.4152)</u>	.0000

7. [Ref. 2171/76] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 2171</u>		
102 Basic 4-8	.1378	
130 ESOL	<u>(.1378)</u>	.0000

<u>Ref. 2176</u>		
102 Basic 4-8	.1674	
130 ESOL	<u>(.1674)</u>	.0000

8. [Ref. 2172/75] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Middle Grades Science and Biology, respectively, but taught courses to ESE students that also required certification in ESE. In addition, the students’ parents were not notified of the teachers’ out-of-field status. We also noted that one of the teachers taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustments:

<u>Ref. 2172</u>		
103 Basic 9-12	.3499	
113 Grades 9-12 with ESE Services	<u>(.2807)</u>	
130 ESOL	<u>(.0692)</u>	.0000

<u>Ref. 2175</u>		
102 Basic 4-8	.2725	
112 Grades 4-8 with ESE Services	<u>(.2725)</u>	<u>.0000</u>

9. [Ref. 2173] One teacher taught English 2 to a class that included an ELL student but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Moore Haven Middle High School (#0021) (Continued)

103 Basic 9-12	.1384	
130 ESOL	(.1384)	.0000
		<u>.0000</u>

Moore Haven Elementary School (#0051)

10. [Ref. 5101] The *Matrix of Services* forms for five ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0379	
112 Grades 4-8 with ESE Services	.9930	
254 ESE Support Level 4	(1.9932)	
255 ESE Support Level 5	(.0377)	.0000

11. [Ref. 5170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Music but taught a course that required certification in Media Specialist. In addition, the students' parents were not notified of the teacher's out-of-field status. We also noted that the teacher taught a Basic subject area course to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.1040	
102 Basic 4-8	.1716	
111 Grades K-3 with ESE Services	(.1040)	
130 ESOL	(.1716)	.0000

12. [Ref. 5171] One teacher taught Language Arts to classes 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 in ESOL. We also noted that the students' parents were not notified of the teacher's out of field status. We propose the following adjustment:

101 Basic K-3	.1373	
102 Basic 4-8	.1372	
130 ESOL	(.2745)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Moore Haven Elementary School (#0051) (Continued)

13. [Ref. 5172/73] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 5172</u>		
101 Basic K-3	.8568	
130 ESOL	<u>(.8568)</u>	.0000
<u>Ref. 5173</u>		
111 Grades K-3 with ESE Services	.4696	
254 ESE Support Level 4	<u>(.4696)</u>	<u>.0000</u>
		<u>.0000</u>

West Glades School (#0055)

14. [Ref. 5501] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 5502] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

16. [Ref. 5570/71] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 5570</u>		
102 Basic 4-8	.0695	
130 ESOL	<u>(.0695)</u>	.0000
<u>Ref. 5571</u>		
102 Basic 4-8	.0695	
130 ESOL	<u>(.0695)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment

.0000

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Glades 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) IEPs are properly and timely completed and maintained in the students' files; (3) current *Physicians' Statements* are maintained on file and clearly document the recommended services to support Hospital and Homebound Program placement and FEFP reporting; (4) 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; (5) 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; (6) 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 (7) 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

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 Glades 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 Glades 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 Glades 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 5 schools other than charter schools, 1 charter school, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$10 million was provided through the FEFP to the District for the District-reported 1,723.72 unweighted FTE as recalibrated, which included 225.46 unweighted FTE as recalibrated for the charter school. 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*

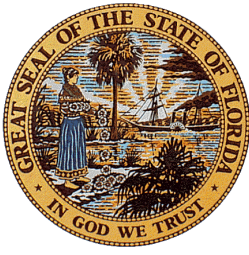
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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. Moore Haven Middle High School	1 through 9
2. Moore Haven Elementary School	10 through 13
3. West Glades School	14 through 16
4. Pemayetv Emahakv Charter "Our Way School"*	NA
5. Glades Virtual Franchise	NA
6. Glades Virtual Instruction Program (District Provided)	NA

* Charter School



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 Glades 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 Glades County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's

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

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 14, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Glades 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 (28) 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 (789) 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	6
All Other FEFP Eligible Students	<u>783</u>
Total	<u>789</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, 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 73 of 126 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 1, 2, 3, and 4 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.	(13)	-	-
Our tests included 126 of the 789 students reported as being transported by the District.	-	73	(73)
In conjunction with our general tests of student transportation we identified certain issues related to 332 additional students.	-	<u>332</u>	<u>(332)</u>
Total	<u>(13)</u>	<u>405</u>	<u>(405)</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

Glades 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. 51] Our general tests disclosed that six PK students (two students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. There was no documentation provided to support that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We also noted that the bus driver reports supporting three of these students’ reported ridership were not available at the time of our examination and could not be subsequently located. We propose the following adjustments:

October 2020 Survey

82 Days in Term

All Other FEFP Eligible Students (3)

February 2021 Survey

92 Days in Term

All Other FEFP Eligible Students (3) (6)

**Students
Transported
Proposed Net
Adjustments**

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Our general tests disclosed that nine students (eight students were in our test) were either not listed on the bus driver’s report (one student) or the bus drivers’ reports did not evidence that the students were transported during the 11-day survey window (eight students). We propose the following adjustment:

October 2020 Survey

82 Days in Term

All Other FEFP Eligible Students	(9)	(9)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that the bus drivers’ reports for 13 buses in the February 2021 reporting survey period were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine the ridership of 386 students (59 students were in our test) reported on these buses. We also noted that 5 of these students lived less than 2 miles from their assigned schools and were not eligible for State transportation funding. We propose the following adjustments:

February 2021 Survey

Number of Buses in Operation	(13)	
------------------------------	------	--

92 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(385)	(386)

4. [Ref. 54] Four students in our test were not enrolled in a Glades District school. District personnel stated that the students were Glades District residents, classified as students with disabilities under IDEA, enrolled in Hendry County District Schools, and transported by the Glades County School District under an inter-District agreement. However, the District was unable to locate the agreement; consequently, there was no documentation to support the students’ eligibility for State transportation funding. We propose the following adjustments:

October 2020 Survey

82 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
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February 2021 Survey

82 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	(4)
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Proposed Net Adjustment

(405)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Glades County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (2) all bus driver reports documenting student ridership during the reporting survey periods are retained in readily accessible files; (3) only those students who are marked on bus driver reports as having been transported to an FEFP-eligible program at least 1 day during the 11-day reporting survey periods are reported for State transportation funding; (4) the distance from home to school is verified prior to reporting students in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; and (5) inter-District agreements governing the ridership of students enrolled in school in a neighboring district are retained to support the students' reporting for State transportation funding in the students' District of residence.

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 Glades 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 Glades County

For the fiscal year ended June 30, 2021, the District received \$272,037 for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2020	14	398	89
February 2021	<u>14</u>	<u>391</u>	<u>99</u>
Totals	<u>28</u>	<u>789</u>	<u>188</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

GLADES COUNTY SCHOOL DISTRICT *Building Academic Excellence*

Dr. Alice E. Barfield
Superintendent

November 14, 2022

Ronald Boils
*Director of
Academic Services*

Sherrill F. Norman, Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 34399-1450

Dawn Martin
Director of Finance

Brian Greseth
*Director of
Administrative
Services*

Dear Ms. Norman,

Rhonda Boils
*Director of
Exceptional Student
Education*

We are in receipt of the preliminary and tentative findings related to the Audit of the Florida Education Finance Program (FEFP) Full-Time Equivalent Student Enrollment and Student Transportation for the fiscal year ended June 30, 2021.

Doreen Sabella
*Director of
Student Services*

Review of the findings indicate three specific areas of concern that we have assessed our procedures and made changes we believe will ensure future compliance. Those areas include: 1) Teacher Certification and Out-of-field Reporting; 2) Proper Documentation of Services provided to Exceptional Education Students (ESE) 3) Documentation of Transportation Ridership Eligibility and Classification; and 4) Certification of attendance.

Gabrielle Ibiatorremendia
*Director of
Human Resources*

We appreciate the opportunity to have our systems and processes reviewed in order to ensure that we are properly complying with State requirements. We consider the audit process to be most helpful in identifying areas in which we need to improve. As such, we have taken the following corrective action:

School Board Members

▪ **Crystal Drake**
District 1

▪ **Jenny Allen**
District 2

▪ **Jean Prowant**
District 3

▪ **Gloria Reese**
District 4

▪ **Patricia Pearce**
District 5

Teacher Certification and Out-of-Field Reporting

To ensure that teachers are placed in classes that they possess proper certification, the Human Resources (HR) Department works closely with the School Administrators and the Director of Curriculum to ensure that the classes and/or courses assigned on the FLDOE course code directory aligns with the individual teacher certifications.

When a teacher is assigned to a class and/or course for which they are not currently certified, an acknowledgement form is signed by the teacher and retained. The form outlines the out-of-field requirements and the teachers signature indicates their understanding of, and agreement to, adding the new subject certification to their teaching license within the time period required.

PO Box 459 ▪ Moore Haven, FL 33471 ▪ 863.946.2083 ▪ Fax: 863.946.1529

The School District of Glades County does not discriminate on the basis of race, color, national origin, gender, age, disability, marital status or genetic information in its educational programs, services or activities, or in its hiring or employment practices. The District also provides equal access to its facilities to the Boy Scouts and other patriotic youth groups, as required by the Boy Scouts of America Equal Access Act. Questions, complaints, or requests for additional information regarding discrimination or harassment may be sent to: Brian Greseth P.O. Box 459, Moore Haven, FL 33471 brian.greseth@glades-schools.org

For those teaching without a valid certification, an assessment is made of their educational credentials and instruction is provided to apply for alternative certification. While the teacher is completing the initial certification process, they are classified as a "Guest Teacher" or long-term substitute. Once the initial certification is obtained, the teacher is moved into the teaching position.

Proper Documentation of Services Provided to Exceptional Education Students

The Matrices and IEPs identified through the audit process were corrected and provided to the Audit Team. To ensure that the services are provided to ESE Students, Matrix training was conducted with all stakeholders via a <https://fl-pda.org/> in Fall of 2021 with FDLRS. The Glades District ESE staff has provided two in-house workshops/trainings for our staff with a focus on Matrix, evaluation timelines and IEP basics. We are working with FDLRS to schedule a face-to-face training with all ESE staff and School Counselors for Matrix training in the Spring of 2023.

Our ESE Department and data entry specialists monitor data monthly and make corrections as needed with the school. The ESE Department is in the process of hiring an ESE Staffing Specialist to assist with training and compliance monitoring. The ESE Department, along with the School Psychologist, have streamlined process documents for requesting evaluations, along with communication tools to assist with timely notifications of when evaluations are completed.

This will ensure that we are in compliance with all timelines. The ESE Department in Glades County is working diligently to provide consistent training and support to improve our processes and procedures.

Documentation of Transportation Ridership Eligibility and Classification

The required documentation for the survey period under review could not be located. Through alternative measures we could verify that the students were enrolled and in attendance during the time in question. However, we determined that appropriate record retention procedures were not clearly communicated to staff. We have implemented appropriate documentation procedures to ensure retention and safety of student transportation records. Specifically, additional training for the transportation staff and a records retention log to move the documents to the District Office records storage area.

Documentation of Certification of Attendance (Finding 1 & 14)

The required documentation for the survey period under review could not be located. Through alternative measures we could verify that the students were enrolled and in attendance during the time in question. However, we determined that appropriate record retention procedures regarding attendance and certification were not clearly communicated to the new administration. We have implemented appropriate documentation procedures to ensure retention, safety of attendance records and the requirement of certification from the principal or designee. Specifically, additional training for the MIS and School administration and a records retention to move the documents to the District Office records storage area. Additionally, we have also determined that attendance-taking procedures were not clearly communicated to substitutes by prior administration. Additional training and communication were provided to the administration and substitutes to retain attendance records.

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We believe that these changes in our processes will ensure that the District can document that appropriate procedures were followed specifically related to FEFP Enrollment and Student Transportation. We would like to thank the Staff from the Auditor General's Office for the professional manner with which the audit was conducted.

Respectfully,



Dr. Alice E. Barfield
Superintendent

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