

Report No. 2023-059
November 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**SUWANNEE 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, Ted L. Roush served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jerry Taylor, Vice Chair from 11-17-20	1
Norman Crawford from 11-17-20	2
Catherine Cason through 11-16-20	2
Timothy Alcorn, Chair from 11-17-20, Vice Chair through 11-16-20	3
Ed daSilva, Chair through 11-16-20	4
Ronald White	5

The team leader was Clayton G. Dyer, 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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SUWANNEE COUNTY DISTRICT SCHOOL BOARD
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SUWANNEE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Suwannee County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2021. Specifically, we noted: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 12 of the 43 students in our ESOL test, the 1 student in our ESE Support Levels 4 and 5 test, and 5 of the 6 students in our Career Education 9-12 test.

The District did not report any charter schools; therefore, all of our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.4452 but has a potential impact on the District's weighted FTE of negative 7.0960. Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 70 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 \$30,651 (negative 7.0960 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 Suwannee 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 Suwannee 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 13 schools¹ and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$29 million was provided through the FEFP to the District for the District-reported 5,725.94 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department

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

of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarship 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 Suwannee County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2020-21* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 22, 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 Suwannee County District School Board (District) reported to the DOE 5,725.94 unweighted FTE as recalibrated at 13 District schools and 2 virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (15) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (3,683) 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 On-the-Job Training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 12 of the 43 students in our ESOL test,⁴ the 1 student in our ESE Support Levels 4 and 5 test,⁵ and 5 of the 6 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	15	6	2,855	64	3	4,278.7600	46.1281	13.3403
Basic with ESE Services	14	6	682	43	1	1,069.7100	31.8013	(.8510)
ESOL	9	5	136	43	12	189.1300	28.3064	(7.7116)
ESE Support Levels 4 and 5	2	1	1	1	1	1.9800	.9700	(.9700)
Career Education 9-12	5	1	9	6	5	186.3600	1.9148	(7.2529)
All Programs	15	6	3,683	157	22	5,725.9400	109.1206	(3.4452)

⁴ For ESOL, the material noncompliance is composed of Findings 2, 3, 4, 5, 7, and 11 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 6 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is disclosed in Finding 10 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (129) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 55 and found exceptions for 4 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	3.0009	1.124	3.3730
102 Basic 4-8	4.7562	1.000	4.7562
103 Basic 9-12	5.5832	1.012	5.6502
112 Grades 4-8 with ESE Services	.7594	1.000	.7594
113 Grades 9-12 with ESE Services	(1.6104)	1.012	(1.6297)
130 ESOL	(7.7116)	1.184	(9.1305)
254 ESE Support Level 4	(.9700)	3.644	(3.5347)
300 Career Education 9-12	<u>(7.2529)</u>	1.012	<u>(7.3399)</u>
Total	<u>(3.4452)</u>		<u>(7.0960)</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>#0042</u>	<u>#0051</u>	<u>#0060</u>	
101 Basic K-3	1.2872	.....	1.7137	3.0009
102 Basic 4-8	.....	3.6649	.9640	4.6289
103 Basic 9-12	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.9700	.....	.9700
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(1.2872)	(3.6649)	(2.6777)	(7.6298)
254 ESE Support Level 4	.....	(.9700)	.....	(.9700)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No. Program	Brought Forward	Proposed Adjustments¹			Total
		#0091	#7001	#7023	
101 Basic K-3	3.0009	.....	.....	.....	3.0009
102 Basic 4-8	4.6289	.....	.....	.1273	4.7562
103 Basic 9-12	.0000	5.0738	(.0741)	.5835	5.5832
112 Grades 4-8 with ESE Services	.9700	.....	.....	(.2106)	.7594
113 Grades 9-12 with ESE Services	.0000	(.8602)	.....	(.7502)	(1.6104)
130 ESOL	(7.6298)	(.0818)	.....	.....	(7.7116)
254 ESE Support Level 4	(.9700)	.....	.....	.....	(.9700)
300 Career Education 9-12	<u>.0000</u>	<u>(7.2529)</u>	<u>.....</u>	<u>.....</u>	<u>(7.2529)</u>
Total	<u>.0000</u>	<u>(3.1211)</u>	<u>(.0741)</u>	<u>(.2500)</u>	<u>(3.4452)</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

Suwannee 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 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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Suwannee Springcrest Elementary School (#0042)

2. [Ref. 4201] The *ELL Student Plans (Plans)* for two ELL students were incomplete as the Plans did not include the students' course schedules. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Suwannee Springcrest Elementary School (#0042) (Continued)

101 Basic K-3	1.2872	
130 ESOL	<u>(1.2872)</u>	.0000
		<u>.0000</u>

Suwannee Middle School (#0051)

3. [Ref. 5101] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Grades 4-8 with ESE Services	.3477	
130 ESOL	<u>(.3477)</u>	.0000

4. [Ref. 5102] The *ELL Student Plans (Plans)* for five ELL students were incomplete as the students' course schedules were not included with the *Plans* (four students) or not available at the time of our examination and could not be subsequently located (one student). We also noted that the letters notifying parents of the students' ESOL placements were either not dated (three students) or not available at the time of our examination and could not be subsequently located (one student). We propose the following adjustment:

102 Basic 4-8	2.6218	
130 ESOL	<u>(2.6218)</u>	.0000

5. [Ref. 5103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the student's *ELL Student Plan (Plan)* was incomplete as the student's course schedule was not included with the *Plan*. We propose the following adjustment:

102 Basic 4-8	.6954	
130 ESOL	<u>(.6954)</u>	.0000

6. [Ref. 5104] One ESE student was not reported correctly in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9700	
254 ESE Support Level 4	<u>(.9700)</u>	.0000
		<u>.0000</u>

Findings

Suwannee Pineview Elementary School (#0060)

7. [Ref. 6001] The letters notifying the parents of two ELL students’ ESOL placements were not dated; consequently, we were unable to determine if the parents were timely notified. We propose the following adjustment:

101 Basic K-3	1.7137	
130 ESOL	<u>(1.7137)</u>	.0000

8. [Ref. 6070] One teacher taught Language Arts courses that included ELL students but had earned only 120 of the required 300 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:

102 Basic 4-8	.9640	
130 ESOL	<u>(.9640)</u>	<u>.0000</u>
		<u>.0000</u>

Branford High School (#0091)

9. [Ref. 9103] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,590 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 260 CMW to 795 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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10. [Ref. 9101] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2020-21*, pages 1 and 2. Specifically, we noted that 12th-grade students were released on May 14, 2021, which was 9 school days prior to the last day of school as indicated in the District’s instructional calendar. The early release of the students resulted in overreporting the FTE for 86 students (5 students were in our Career *(Finding Continues on Next Page)*)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Branford High School (#0091) (Continued)

Education 9-12 test). Our recalculation of the FTE and hours of instruction disclosed that only 866.97 hours of the required 900 hours of instruction (or .9633 total FTE) were provided for the 2020-21 school year resulting in the FTE being overstated by 3.1211 FTE. We propose the following adjustment:

103 Basic 9-12	(1.9107)	
113 Grades 9-12 with ESE Services	(.3620)	
300 Career Education 9-12	<u>(.8484)</u>	(3.1211)

11. [Ref. 9102] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.0818	
130 ESOL	<u>(.0818)</u>	.0000

12. [Ref. 9170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	6.9027	
113 Grades 9-12 with ESE Services	(.4982)	
300 Career Education 9-12	<u>(6.4045)</u>	.0000
		<u>(3.1211)</u>

Suwannee Virtual Instruction Program (#7001)

13. [Ref. 700101] The FTE for one virtual education student in our Basic test was incorrectly reported based on the student's successful completion of a course on June 27, 2021. The *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. Since the course was not completed prior to the end of the District's 180-day school year on May 27, 2021, the course was ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

103 Basic 9-12	<u>(.0741)</u>	<u>(.0741)</u>
		<u>(.0741)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Suwannee Virtual School (#7023)

14. [Ref. 702301] The FTE for two virtual education students in our Basic test was incorrectly reported based on the students' successful completion of the courses on June 27, 2021, and September 29, 2021, respectively. The *FTE General Instructions 2020-21* provide that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180 day school year. Since the courses were not completed prior to the end of the District's 180-day school year on May 27, 2021, the courses were ineligible to be reported for FEFP funding for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	(.0833)	
103 Basic 9-12	(<u>.1667</u>)	(.2500)

15. [Ref. 702302] One ESE student's IEP covering the 2020-21 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.6668	
113 Grades 9-12 with ESE Services	(<u>.6668</u>)	.0000

16. [Ref. 702370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in Chemistry. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0834	
113 Grades 9-12 with ESE Services	(<u>.0834</u>)	.0000

17. [Ref. 702371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health but taught courses that also required certification in Physical Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2106	
112 Grades 4-8 with ESE Services	(<u>.2106</u>)	.0000

(.2500)

Proposed Net Adjustment

(3.4452)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Suwannee 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 by the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) *ELL Student Plans* include the students' course schedules, are timely prepared, readily available, and retained in students' files; (3) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (4) parents are timely notified of their children's ESOL placements; (5) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (7) student course schedules are reported in accordance with the schools' bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (8) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (9) IEPs are properly and timely completed and maintained in the student's file; (10) all 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 (11) out-of-field teachers earn in-service training points required by SBE Rule 6A-1.0503, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2020-21

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2020-21

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2017 Edition)

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Suwannee 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 Suwannee 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 Suwannee 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 13 schools and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$29 million was provided through the FEFP to the District for the District-reported 5,725.94 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and, Survey 4 was performed June 14 through 18, 2021.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

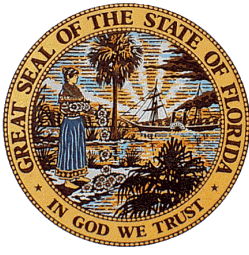
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Principal Certification of Attendance	1
1. Suwannee Springcrest Elementary School	2
2. Suwannee Middle School	3 through 6
3. Suwannee Pineview Elementary School	7 and 8
4. Branford High School	9 through 12
5. Suwannee Virtual Instruction Program	13
6. Suwannee Virtual School	14 through 17



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 Suwannee 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 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

In our opinion, the Suwannee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 22, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Suwannee 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 (113) 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 July and October 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (4,712) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	4
IDEA – PK through Grade 12, Weighted	148
All Other FEFP Eligible Students	<u>4,560</u>
Total	<u>4,712</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 219 of the 4,712 students reported as being transported by the District.	10	(9)
In conjunction with our general tests of student transportation we identified certain issues related to 61 additional students.	<u>61</u>	<u>(61)</u>
Total	<u>71</u>	<u>(70)</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

Suwannee 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 July⁸ and October 2020 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 the number of DIT for 2,482 students in the October 2020 reporting survey period were incorrectly reported. The students were reported for 48 or 84 DIT but should have been reported for 83 DIT in accordance with the District's instructional calendar. We propose the following adjustment:

October 2020 Survey

84 Days in Term

Teenage Parents and Infants	(3)
IDEA - PK through Grade 12, Weighted	(71)
All Other FEFP Eligible Students	(2,407)

83 Days in Term

Teenage Parents and Infants	3
IDEA - PK through Grade 12, Weighted	71
All Other FEFP Eligible Students	2,408

48 Days in Term

All Other FEFP Eligible Students	(1)	0
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**Students
Transported
Proposed Net
Adjustments**

⁸ Due to the COVID-19 pandemic, the District did not transport students during the July 2020 and June 2021 reporting survey periods.

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Our general tests disclosed that 12 students (2 students were in our test) either did not ride the bus (5 students) or were not listed on the bus drivers' reports (7 students). We propose the following adjustments:

October 2020 Survey

83 Days in Term

All Other FEFP Eligible Students (5)

February 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (6) (12)

3. [Ref. 53] Our general tests disclosed that 39 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were 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 propose the following adjustments:

October 2020 Survey

83 Days in Term

All Other FEFP Eligible Students (19)

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (20) (39)

4. [Ref. 54] Our general tests disclosed that 12 students were not eligible to be reported for State transportation funding. The students were enrolled in the Suwannee Virtual School which did not require transportation services. We propose the following adjustment:

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (12) (12)

5. [Ref. 55] Five 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:

<u>Findings</u>	Students Transported Proposed Net Adjustments
October 2020 Survey	
<u>89 Days in Term</u>	
All Other FEFP Eligible Students	(5) (5)
6. [Ref. 56] Two students (one student was in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was enrolled in the Virtual School during the February 2021 reporting survey period which did not require transportation services. Consequently, these students were not otherwise eligible for State Transportation funding. We propose the following adjustments:	
October 2020 Survey	
<u>83 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1)
February 2021 Survey	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(1) (2)
7. [Ref. 57] One student in our test was incorrectly reported in the Teenage Parents and Infants ridership category. District records did not evidence that the student was enrolled in a Teenage Parent Program. We determined that the student was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:	
October 2020 Survey	
<u>83 Days in Term</u>	
Teenage Parents and Infants	(1)
All Other FEFP Eligible Students	<u>1</u> <u>0</u>
Proposed Net Adjustment	<u>(70)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Suwannee 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 and documentation is maintained to support that reporting; (2) transportation management review database records for completeness and accuracy to ensure that only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (3) 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; (4) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (5) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (6) IEPs documenting student eligibility for weighted classification are retained in readily accessible files; and (7) only students enrolled in a Teen Parent Program are reported in the Teenage Parents and Infants ridership category.

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 Suwannee 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 Suwannee 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>
October 2020	58	2,482	1
February 2021	<u>55</u>	<u>2,230</u>	<u>418</u>
Totals	<u>113</u>	<u>4,712</u>	<u>419</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

SUWANNEE COUNTY SCHOOL DISTRICT

JERRY TAYLOR
DISTRICT 1
NORMAN CRAWFORD
DISTRICT 2
TIM ALCORN
DISTRICT 3



ED DASILVA
DISTRICT 4
RONALD WHITE
DISTRICT 5
LEONARD DIETZEN, III
BOARD ATTORNEY

1740 Ohio Avenue, South
Live Oak, Florida 32064
Telephone: (386) 647-4600 • Fax: (386) 364-2635

TED L. ROUSH
Superintendent of Schools

November 22, 2022

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

Dear Ms. Norman:

In response to the preliminary and tentative audit findings report on the Florida Education Finance Program Full-Time Equivalent (FTE) Student Enrollment and Student Transportation of the Suwannee County District School Board for the fiscal year ended June 30, 2021, we present the following statements.

Full-Time Equivalent (FTE) Students

Finding #1

The District will implement a process in which Principals at each school will annually certify the completeness and accuracy of attendance data. A copy of the certification letter will be emailed to the District contact at the end of the school year.

Finding #2

To ensure that all steps are completed for each ELL student every year, the district created ELL Folder Checklists that contain outlined instructions for Guidance Counselors to follow specifically detailing the students' course schedule to be included with the plan. These detailed checklists are marked for each student as steps are completed and included in the student's green ELL folder along with all the documentation. Guidance Counselors were trained to use the check lists during a professional development session at their respective schools earlier this school year along with a list of reminders from the audit process. This training will be conducted annually at the beginning of each school year.

*"Suwannee County School District will be a system of excellence ensuring all students are prepared for personal success."
A Fully Accredited School System-SACS CASI, an Accrediting Division of AdvancED • Equal Opportunity Employer*

Finding #3 & #11

To ensure that all steps are completed for each ELL student every year, the district created ELL Folder Checklists that contain step-by-step instructions for Guidance Counselors to follow specifically detailing steps to be followed according to the number of years a student has been identified as an ESOL in reference to their DEUSS. These detailed checklists are marked for each student as steps are completed and included in the student's green ELL folder along with all the documentation. Guidance Counselors were trained to use the checklists during a professional development session at their respective schools earlier this school year along with a list of reminders from the audit process. This training will be repeated annually at the beginning of each school year.

Finding #4 & #7

To ensure that all steps are completed for each ELL student every year, the district created ELL Folder Checklists that contain step-by-step instructions for Guidance Counselors to follow specifically detailing the students' course schedule be included with the plan. These detailed checklists are marked for each student as steps are completed and included in the student's green ELL folder along with all the documentation. Guidance Counselors were trained to use the checklists during a professional development session at their respective schools earlier this school year along with a list of reminders from the audit process. This training will be repeated annually at the beginning of each school year. Letters for initial and continuing placement parent notification are now located in FOCUS (SIS), This allows for the parent notification letters to be printed with student information completed and the current date.

Finding #5

The district IT department has created an alert in FOCUS, student information system, entitled "ELL: Re-evaluations Due", This alert shows code LY students enrolled in the current school with a re-evaluation due in the next 45 days. Both the district Coordinator of Student and Family Support and the school's Guidance Counselor see the alert when they log into FOCUS. To ensure that all steps are completed for each ELL student every year, the district created ELL Folder Checklists that contain step-by-step instructions for Guidance Counselors to follow specifically detailing the students' course schedule be included with the plan. These detailed checklists are marked for each student as steps are completed and included in the student's green ELL folder along with all the documentation. Guidance Counselors were trained to use the checklists during a professional development session at their respective schools earlier this school year along with a list of reminders from the audit process. This training will be repeated annually at the beginning of each school year.

Finding #6

The ESE Department has provided additional training and guidance documents to ensure the appropriate funding is submitted in Survey. The previous paper MIS form has been updated to a digital form located in the FOCUS portal for submission. ESE support facilitators complete a FOCUS data entry form at the beginning of each year and after an IEP meeting is held. This form is located as a digital form inside of FOCUS and provides an additional audit trail. Once the ESE Support Facilitator submits the form, the registrar will update the IEP information on the student's ESE screen in FOCUS. The information on the ESE screen is submitted during survey.

Findings #8, #12, #16, #17

The District will review with school based administrators the process to check all teachers assigned to courses prior to the FDOE submission for each survey. A final review at the District level will also occur to ensure all teachers are properly certified in the content area and/or listed on the Out of Field List.

Finding #9

The school will review student course schedules in Focus, student information system to ensure minutes reported are consistent with the school's bell schedule.

Finding #10

The school will make sure all students, including seniors, meet the minimum 900-hour equivalent of instructional time.

Finding #13 & #14

This finding is the result of a misunderstanding of eligibility for reporting. Enrollment windows have now been put in place, with identified begin and end dates, will help ensure accuracy of reporting. As an added layer of oversight, the IT Director also understands the requirements for reporting FEFP funding and will oversee all student data reporting.

Finding #15

Suwannee Virtual School has identified enrollment deadlines to prevent the fluctuation between full and part time enrollment. This will decrease the likelihood of a student with a disability being submitted in survey with an out of date IEP. The ESE Department and SVS will collaborate to ensure all IEPs are in date for full time students and students are coded correctly in FOCUS.

Student Transportation

Finding #1

In order to ensure that the number of Days in term are accurately reported and documentation is maintained to support that reporting, Days in term will be verified by the IT department, as well as, the Transportation department.

Finding #2

In order to ensure that only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding, transportation management will review database records for completeness and accuracy.

Finding #3

In order to ensure that 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, transportation management will review database records for verification prior to the survey period reported.

Finding #4

In order to ensure that only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding, transportation management will review database records for verification prior to the survey period reported.

Ms. Sherrill F. Norman, CPA
November 22, 2022
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Finding #5

In order to ensure that 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, transportation management will review database records for verification of distance prior to the survey period reported.

Finding #6

In order to ensure that IEPs documenting student eligibility for weighted classification are retained in readily accessible files, the student support department will upload transportation forms into focus immediately following IEP amendments and be reviewed prior to the survey period reported.

Finding #7

In order to ensure that only students enrolled in a Teenage Parent Program are reported in the Teenage Parents and Infants ridership category, transportation management will review database for verification prior to the survey period reported.

It has been a pleasure to work with Mr. Clay Dyer and Mr. Ato Tomlinson during this audit.

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

Sincerely,



Ted L. Roush
Superintendent of Schools

TLR/mdb