

**MADISON 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, Shirley D. Joseph served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Susie Williamson, Vice Chair from 11-17-20	1
Carol Gibson	2
Surretta Bell	3
Frankie Carroll from 11-17-20	4
Reginald Daniels, Chair through 11-16-20	4
Bart Alford, Chair from 11-17-20, Vice Chair through 11-16-20	5

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

Please address inquiries regarding this report to Kathryn D. Walker, CPA, Deputy Auditor General, by e-mail at [kathrynwalker@aud.state.fl.us](mailto:kathrynwalker@aud.state.fl.us) or by telephone at (850) 412-2781.

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**MADISON COUNTY DISTRICT SCHOOL BOARD**  
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# MADISON 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
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FLVS	Florida Virtual School
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Madison 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 6 of the 30 teachers in our test. None of the teachers in our test 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	30	4	13%	3	-	NA
ESOL	4	-	NA	4	-	NA
ESE Support Levels 4 and 5	2	-	NA	1	-	NA
Career Education 9-12	24	-	NA	13	-	NA
<b>Totals</b>	<b><u>60</u></b>	<b><u>4</u></b>		<b><u>21</u></b>		

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 41 of the 193 students in our student transportation test as well as exceptions for 116 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 26 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 22.0571 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 26.1550 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 156 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 \$112,976 (negative 26.1550 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 Madison 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 Madison County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight schools<sup>1</sup> other than charter schools, three charter schools, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$13.3 million was provided through the FEFP to the District for the District-reported 2,367.44 unweighted FTE as recalibrated, which included 509.66 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

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

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 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 survey<sup>2</sup> 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

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<sup>2</sup> 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.

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 \$530,890 for student transportation as part of the State funding through the FEFP.



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 Full-Time Equivalent Student Enrollment

We have examined the Madison County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2020-21* issued by the Department of Education.

### Management's Responsibility for Compliance

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

### Auditor's Responsibility

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

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

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

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

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

## **Opinion**

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Madison 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 weaknesses<sup>3</sup> 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

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<sup>3</sup> 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.

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 internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, 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  
February 10, 2023

# **SCHEDULE A**

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## **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 Madison County District School Board (District) reported to the DOE 2,367.44 unweighted FTE as recalibrated, which included 509.66 unweighted FTE as recalibrated for charter schools, at eight District schools other than charter schools, three charter schools, and two 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 (13) 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 (2,291) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 30 students in our Basic with ESE Services test,<sup>4</sup> all of the 4 students in our ESOL test,<sup>5</sup> 1 of the 2 students in our ESE Support Levels 4 and 5 test,<sup>6</sup> and 13 of the 24 students in our Career Education 9-12 test.<sup>7</sup> Four (13 percent) of the 30 students in our Basic with ESE Services test attended charter schools and none of the 3 students with exceptions attended charter schools. None of the students in our ESOL, ESE Support Levels 4 and 5, and Career Education 9-12 tests attended charter schools.

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<sup>4</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 2, 16, and 22 on *SCHEDULE D*.

<sup>5</sup> For ESOL, the material noncompliance is composed of Findings 4, 17, and 18 on *SCHEDULE D*.

<sup>6</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

<sup>7</sup> For Career Education 9-12, the material noncompliance is composed of Findings 5, 6, 7, 8, 9, and 10 on *SCHEDULE D*.

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

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	13	6	1,801	53	4	1,785.5700	41.2974	(10.6767)
Basic with ESE Services	10	6	447	30	3	469.4600	25.8024	(3.1006)
ESOL	3	2	9	4	4	10.1400	1.8091	(2.3027)
ESE Support Levels 4 and 5	2	1	2	2	1	7.5000	1.5000	(.4999)
Career Education 9-12	4	1	<u>32</u>	<u>24</u>	<u>13</u>	<u>94.7700</u>	<u>6.5873</u>	<u>(5.4772)</u>
All Programs	13	6	<u>2,291</u>	<u>113</u>	<u>25</u>	<u>2,367.4400</u>	<u>76.9962</u>	<u>(22.0571)</u>

### **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (106, all applicable to District schools other than 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 6 of the 30 teachers in our test.<sup>8</sup> None of the teachers in our test 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.

<sup>8</sup> For teachers, the material noncompliance is composed of Findings 1, 12, 15, 19, 20, and 21 on *SCHEDULE D*.

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	(16.2856)	1.124	(18.3050)
102 Basic 4-8	2.3065	1.000	2.3065
103 Basic 9-12	3.3024	1.012	3.3420
111 Grades K-3 with ESE Services	(2.4755)	1.124	(2.7825)
112 Grades 4-8 with ESE Services	(.6250)	1.000	(.6250)
113 Grades 9-12 with ESE Services	(.0001)	1.012	(.0001)
130 ESOL	(2.3027)	1.184	(2.7264)
254 ESE Support Level 4	(.4999)	3.644	(1.8216)
300 Career Education 9-12	<u>(5.4772)</u>	1.012	<u>(5.5429)</u>
Total	<u>(22.0571)</u>		<u>(26.1550)</u>

<sup>1</sup> See NOTE A7.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C.*)

<sup>3</sup> 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

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0041</u>	<u>#0091</u>	
101 Basic K-3	.....	.....	(16.2856)	(16.2856)
102 Basic 4-8	.....	2.4277	.....	2.4277
103 Basic 9-12	3.3024	.....	.....	3.3024
111 Grades K-3 with ESE Services	.....	.....	(2.4755)	(2.4755)
112 Grades 4-8 with ESE Services	.....	(.6250)	.....	(.6250)
113 Grades 9-12 with ESE Services	(.0001)	.....	.....	(.0001)
130 ESOL	(.5000)	(1.8027)	.....	(2.3027)
254 ESE Support Level 4	(.4999)	.....	.....	(.4999)
300 Career Education 9-12	<u>(5.4772)</u>	<u>.....</u>	<u>.....</u>	<u>(5.4772)</u>
Total	<u>(3.1748)</u>	<u>.0000</u>	<u>(18.7611)</u>	<u>(21.9359)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

**Proposed Adjustments**<sup>1</sup>

<b><u>No. Program</u></b>	<b><u>Brought Forward</u></b>	<b><u>#7004</u></b>	<b><u>Total</u></b>
101 Basic K-3	(16.2856)	.....	(16.2856)
102 Basic 4-8	2.4277	(.1212)	2.3065
103 Basic 9-12	3.3024	.....	3.3024
111 Grades K-3 with ESE Services	(2.4755)	.....	(2.4755)
112 Grades 4-8 with ESE Services	(.6250)	.....	(.6250)
113 Grades 9-12 with ESE Services	(.0001)	.....	(.0001)
130 ESOL	(2.3027)	.....	(2.3027)
254 ESE Support Level 4	(.4999)	.....	(.4999)
300 Career Education 9-12	<u>(5.4772)</u>	<u>.....</u>	<u>(5.4772)</u>
Total	<u>(21.9359)</u>	<u>(.1212)</u>	<u>(22.0571)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Madison 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.*

#### Madison County High School (#0011)

1. [Ref. 1172] One teacher taught English 4: Florida College Prep to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field. We also noted that parents of the student were not notified of the teacher's out-of-field status in ESOL. Since the student was proposed for adjustment in Finding 4 (Ref. 1103), we present this disclosure finding with no proposed adjustment.

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2. [Ref. 1101] Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure that student attendance records were complete, accurate, and maintained in an auditable format, contrary to SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Our review of the student information and attendance activity in the District's Web-based student information system for scheduling and attendance recordkeeping (Skyward) disclosed the following:

- a. Attendance records completed by substitute teachers were not retained.
- b. Student sign-in and sign-out logs were not retained.

*(Finding Continues on Next Page)*

**Findings**

**Madison County High School (#0011)** (Continued)

- c. The Principal (or the principal’s designee) did not certify 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) for the 2020-21 school year.
- d. The *Unrecorded Class Attendance Reports* in Skyward did not evidence that all teachers recorded attendance during each class period for students in grades 9-12, as required.

Since student attendance defaults to present when a teacher does not submit attendance, the teacher’s failure to submit attendance could result in incorrectly reporting students in attendance when the students were actually not in attendance. We reviewed the *Transaction Tracking Inquiry* report from Skyward and were able to verify most of the students’ attendance; however, the School’s records indicated that one student in our Basic with ESE Services test was marked absent in all class periods with the exception of those in which the teachers did not submit attendance. Consequently, there was no documentation that evidenced that this student was in attendance during the February 2021 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)
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- 3. [Ref. 1102] The *Matrix of Services* form accompanying one ESE student’s IEP prepared on August 25, 2020, was not reviewed until October 16, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

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

- 4. [Ref. 1103] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 1 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* was not reviewed and updated for the 2020-21 school year. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

- 5. [Ref. 1104] The timecards for eight Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(1.3756)	(1.3756)
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**Findings**

**Madison County High School (#0011)** (Continued)

6. [Ref. 1105] The timecard for one Career Education 9-12 student who participated in OJT during the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We also noted that the student’s timecard covering the February 2021 reporting survey week was not signed by the student’s employer. We propose the following adjustment:

300 Career Education 9-12	<u>(.1250)</u>	(.1250)
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7. [Ref. 1106] Our review of the timecards for one Career Education 9-12 student who participated in OJT disclosed that the timecards were signed by the student’s parent rather than by the employer. Consequently, the student’s work hours were not properly validated. We propose the following adjustment:

300 Career Education 9-12	<u>(.1250)</u>	(.1250)
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8. [Ref. 1107] Timecards for one Career Education 9-12 student who participated in OJT during the February 2021 reporting survey period were signed but not dated by the student’s employer; consequently, the student’s work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(.2500)</u>	(.2500)
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9. [Ref. 1108] The signatures on the timecards for one Career Education 9-12 student who participated in OJT were not consistent with the employer’s signature on file. Therefore, we were unable to rely on the validity of the timecards. We propose the following adjustment:

300 Career Education 9-12	<u>(.6250)</u>	(.6250)
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10. [Ref. 1109] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0500)</u>	(.0500)
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11. [Ref. 1110] The course schedule for one Basic student enrolled in the Madison Virtual Franchise disclosed that the FTE for course No. 1200310 Algebra 1 was erroneously reported at Madison County High School due to a coding error in the October 2020 and  
(Finding Continues on Next Page)

**Findings**

**Madison County High School (#0011)** (Continued)

February 2021 reporting surveys. Subsequently, the student’s FTE was reported in the June 2021 reporting survey period based on the student’s successful completion of the virtual course. We propose the following adjustment:

103 Basic 9-12	(.1242)	(.1242)
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12. [Ref. 1171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math but taught courses that required certification in Engineering and Technology. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.9266	
300 Career Education 9-12	(2.9266)	.0000
		<u>(3.1748)</u>

**Madison County Central School (#0041)**

13. [Ref. 4101] Our examination of the School’s attendance record keeping procedures disclosed that procedures were not always in place to ensure that student attendance records were complete, accurate, and maintained in an auditable format, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Our review of the student information and attendance records recorded in Skyward disclosed the following:

- a. Attendance records completed by substitute teachers were not retained.
- b. Student sign-in and sign-out logs were not retained.
- c. The Principal (or the principal’s designee) did not certify 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) for the 2020-21 school year.
- d. The School’s Unrecorded Class Attendance Reports in Skyward did not evidence that all teachers recorded attendance during each class period for students in grades 9-12.

Since student attendance defaults to present when a teacher does not submit attendance, the teacher’s failure to submit attendance could result in incorrectly reporting students in attendance when the students were actually not in attendance. *(Finding Continues on Next Page)*

**Findings**

**Madison County Central School (#0041)** (Continued)

However, we reviewed the *Transaction Tracking Inquiry* report from Skyward and were able to determine that each of our test students was recorded in attendance at least 1 day of the applicable reporting survey period. We present this disclosure finding with no proposed adjustment. .0000

14. [Ref. 4102] Several student course schedules were incorrectly reported. The School’s bell schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not always reported in agreement with the School’s bell schedules. We noted differences ranging from 25 CMW to 285 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 schedules. 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. .0000

15. [Ref. 4174] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math but taught a course that included an ELL student and required certification in Science. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 17 (Ref. 4104), we present this disclosure finding with no proposed adjustment. .0000

16. [Ref. 4103] The EP for one ESE student covering the 2020-21 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.6250	
112 Grades 4-8 with ESE Services	<u>(.6250)</u>	.0000

17. [Ref. 4104] Two ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.6987	
130 ESOL	<u>(.6987)</u>	.0000

**Findings**

**Madison County Central School (#0041)** (Continued)

18. [Ref. 4105] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 1 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* was not reviewed and updated for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	.6104	
130 ESOL	<u>(.6104)</u>	.0000

19. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach Science out of field until October 19, 2020, which was after the October 2020 reporting survey period. We also noted that the student’s parents were not notified of the teacher’s out-of-field status until October 16, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0822	
130 ESOL	<u>(.0822)</u>	.0000

20. [Ref. 4172] One teacher was not issued certification in Elementary Education until January 21, 2021, which was after the October 2020 reporting survey period. We also noted that the teacher taught Language Arts to a class than included an ELL student but was not properly certified and was not approved by the School Board to teach out of field in ESOL. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2333	
130 ESOL	<u>(.2333)</u>	.0000

21. [Ref. 4173] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We also noted that the teacher had earned none of the 60 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	.1781	
130 ESOL	<u>(.1781)</u>	.0000
		<u>.0000</u>

**Findings**

**Greenville Elementary School (#0091)**

22. [Ref. 9101] Our examination of the School’s student information and attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers, and the School’s Principal (or principal’s designee) did not certify 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) for the 2020-21 school year. Also, the School’s *Unrecorded Class Attendance Reports* in Skyward evidenced that the procedures were not in place to ensure that all teachers recorded attendance on a daily basis. Since student attendance defaults to present when a teacher does not submit attendance, the teacher’s failure to submit attendance could erroneously result in students who are not in attendance being reported for FTEP funding. Consequently, we could not validate the attendance of 38 students (2 students in our Basic test and 1 student in our Basic with ESE Services test) during the February 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	(16.2856)	
111 Grades K-3 with ESE Services	(2.4755)	<u>(18.7611)</u>
		<u>(18.7611)</u>

**Pinetta Elementary School (#0111)**

23. [Ref. 11101] Our examination of the School’s attendance record keeping procedures disclosed that procedures were not always in place to ensure that student attendance records were complete, accurate, and maintained in an auditable format, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Our review of the student information and attendance records recorded in Skyward disclosed the following:

- a. Attendance records completed by substitute teachers were not retained.
- b. Student sign-in and sign-out logs were not retained.
- c. The Principal (or the principal’s designee) did not certify 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) for the 2020-21 school year.

*(Finding Continues on Next Page)*

**Findings**

**Pinetta Elementary School (#0111)** (Continued)

- d. The *Unrecorded Class Attendance Reports* in Skyward evidenced that procedures were not in place to ensure that all teachers recorded attendance on a daily basis.

Since student attendance defaults to present when a teacher does not submit attendance, the teacher’s failure to submit attendance could result in incorrectly reporting students as in attendance when the students were not actually in attendance during the reporting survey period. However, we reviewed the *Transaction Tracking Inquiry* report from Skyward and we were able to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods. We present this disclosure finding with no proposed adjustment.

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**Madison Creative Arts Academy Inc (#0122) Charter School**

24. [Ref. 12201] Our examination of the School’s attendance record keeping procedures disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers, the School’s Principal (or principal’s designee) did not certify 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) for the 2020-21 school year, and the School’s *Unrecorded Class Attendance Reports* in Skyward evidenced that procedures were not in place to ensure that all teachers recorded attendance on a daily basis. Since student attendance defaults to present when a teacher does not submit attendance, the teacher’s failure to submit attendance could result in incorrectly reporting students as in attendance when the students were not in attendance during the applicable reporting survey period. However, we reviewed the *Transaction Tracking Inquiry* report from Skyward and we were able to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods. We present this disclosure finding with no proposed adjustment.

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**Findings**

**Madison Virtual Franchise (#7004)**

25. [Ref. 700401] During our review of the School’s data for the 2020-21 school year, we noted that the FTE for two students (one student in our Basic test and one student in our Basic with ESE Services test) was reported by both the District and FLVS. Specifically, the students were enrolled in four of the same courses at both the District’s Madison Virtual Franchise (School No. 7004) and the FLVS (District No. 71 – School Nos. 0500 and 0600), and the FTE of .3336 per student was reported by both Schools. According to District staff, the issue of students being reported for the same courses at the Madison Virtual Franchise and the FLVS came to their attention in October 2020 and it was believed that the FLVS rectified the issue and would not report the students. However, FLVS staff were unable to locate notes in the students’ files indicating the enrollment was incorrect. DOE’s *FTE General Instructions 2020- 21*, pages 17 and 18, provide that “[SBE] Rule 6A-1.0451(14), F.A.C., allows districts to make amendments to their FTE Student Membership surveys, or inform the FDOE of any claim or dispute pertaining to the FTE student membership reflected in the FDOE’s FTE student membership or recalibration reports” and “Districts are encouraged to pay special attention to the error reports provided and make amendments accordingly.” We present this as a disclosure finding and defer any resolution of this finding to DOE, including any FTE adjustment.

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26. [Ref. 700402] Two semester-long courses for one Basic virtual education student were reported as year-long courses which resulted in an overstatement of the reported FTE for the courses. We propose the following adjustment:

102 Basic 4-8

(.1212)

(.1212)

(.1212)

**Proposed Net Adjustment**

**(22.0571)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Madison County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared, and are retained in the students' files; (4) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (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) EPs and *ELL Student Plans* are timely prepared; (7) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) student course schedules are reported in accordance with the schools' bell schedules; (9) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (10) 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 (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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Madison 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 Madison 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 Madison County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight schools other than charter schools, three charter schools, and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$13.3 million was provided through the FEFP to the District for the District-reported 2,367.44 unweighted FTE as recalibrated, which included 509.66 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.

## **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*

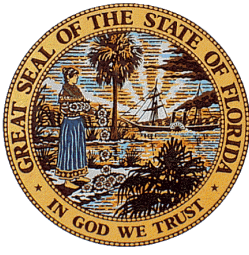
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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. Madison County High School	1 through 12
2. Madison County Central School	13 through 21
3. Greenville Elementary School	22
4. Pinetta Elementary School	23
5. Madison Creative Arts Academy Inc.*	24
6. Madison Virtual Franchise	25 and 26

\* Charter School



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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Madison 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 Madison 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 weaknesses<sup>9</sup> 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

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<sup>9</sup> 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  
February 10, 2023

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Madison 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 (60) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (1,679) 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	40
All Other FEFP Eligible Students	<u>1,639</u>
Total	<u>1,679</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 41 of 193 students in our student transportation test.<sup>10</sup>

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<sup>10</sup> For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 193 of the 1,679 students reported as being transported by the District.	-	41	(40)
In conjunction with our general tests of student transportation we identified certain issues related to 116 additional students.	-	<u>116</u>	<u>(116)</u>
Total	<u>(5)</u>	<u>157</u>	<u>(156)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Madison 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<sup>11</sup> 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. 51/53] Our general tests disclosed that the number of buses in operation was overstated by five buses. One van was incorrectly reported as a bus (Ref. 51) and four bus driver reports were not available at the time of our examination and could not be subsequently located (Ref. 53). Consequently, the ridership of the 11 students reported on these buses could not be validated. We propose the following adjustments:

#### **October 2020 Survey**

Number of Buses in Operation (3)

#### 84 Days in Term

All Other FEFP Eligible Students (2)

#### **February 2021 Survey**

Number of Buses in Operation (2)

(5)

#### 90 Days in Term

All Other FEFP Eligible Students (9) (11)

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<sup>11</sup> Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

**Findings**

2. [Ref. 52] Nine students in our test were enrolled in a summer reading camp which is a program that is not eligible for State transportation funding unless it is designated for students requiring ESY services. Only ESE students whose IEPs authorize ESY services or students enrolled in a non-residential DJJ Program are eligible to be reported for State transportation funding during a summer reporting survey period. We propose the following adjustment:

**June 2021 Survey**

11 Days in Term

All Other FEFP Eligible Students	(9)	(9)
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3. [Ref. 54] Our general review of transportation records disclosed that the bus drivers' reports for four buses were not signed by the bus drivers. Consequently, the ridership of the 88 students (16 students in our test) reported on these buses could not be validated. We also noted that 1 of the above-noted students in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as the student's IEP did not indicate one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:

**October 2020 Survey**

84 Days in Term

All Other FEFP Eligible Students	(48)	
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**February 2021 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	(29)	(88)

4. [Ref. 55/57] Our general tests disclosed that 34 students (6 students were in our test) were either not marked by the bus driver as riding the bus (10 students) or were not listed on the bus drivers' reports (24 students) during the applicable reporting survey periods. Therefore the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

**Ref. 55**

**February 2021 Survey**

90 Days in Term

All Other FEFP Eligible Students	(32)	(32)
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**Ref. 57**

**October 2020 Survey**

84 Days in Term

All Other FEFP Eligible Students (1)

**February 2021 Survey**

90 Days in Term

All Other FEFE Eligible Students (1) (2)

5. [Ref. 56] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were 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 propose the following adjustment:

**February 2021 Survey**

90 Days in Term

All Other FEFP Eligible Students (3) (3)

6. [Ref. 58] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP did not indicate one of the five criteria required for weighted reporting. We determined that the student was eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustment:

**October 2020 Survey**

84 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 0

7. [Ref. 59] Nine 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 adjustments:

**October 2020 Survey**

84 Days in Term

All Other FEFP Eligible Students (3)

**February 2021 Survey**

90 Days in Term

All Other FEFP Eligible Students (6) (9)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

8. [Ref. 60] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in the Madison Virtual Franchise which did not require transportation services. We propose the following adjustment:

**October 2020 Survey**

84 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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9. [Ref. 61] Our general review of student ridership disclosed that the number of DIT for 688 students was incorrectly reported for the October 2020 reporting survey period. The students were reported as 82 DIT but should have been reported as 84 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

**October 2020 Survey**

84 Days in Term

IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	673	

82 Days in Term

IDEA - PK through Grade 12, Weighted	(15)	
All Other FEFP Eligible Students	<u>(673)</u>	<u>0</u>

**Proposed Net Adjustment**

**(156)**

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Madison County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained; (3) only ESE students whose IEPs authorize ESY services are reported for State transportation funding during a summer reporting survey period; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (5) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (6) only PK students classified as students with disabilities under IDEA or whose parent is documented as enrolled in a Teenage Parent Program are reported for State transportation funding; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; and (8) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding.

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

### REGULATORY CITATIONS

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

# NOTES TO SCHEDULES

## NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2021, the District received \$530,890 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	29	688	91
February 2021	27	982	108
June 2021	4	9	-
Totals	<u>60</u>	<u>1,679</u>	<u>199</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

## NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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Shirley Joseph  
Superintendent  
Shirley.joseph@mcsbfl.us

## School Board of Madison County

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*An Equal Opportunity Employer*



February 10, 2023

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

Dear Mrs. Norman:

Below is a response to the preliminary and tentative report that includes all findings outlined in the Madison County District School Board Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation Report for fiscal year ending June 30, 2021.

The response will group similar findings into broad categories with subsets that address individual findings that are similar. There are eight broad categories to address the 26 separate findings. Some findings fall under multiple categories and many sub-categories have several findings grouped together. Corrective actions are associated with both broad categories and individual sub-categories.

### ATTENDANCE REPORTING PROCEDURES

- Attendance record keeping procedures not in place (Ref. 1101, 4101, 9101, 11101, 12201)
  - o All school site administrators and their administrative staff have been re-trained at their individual school site by District Instructional and MIS staff about the attendance procedures. Staff have been provided written instructions for handling and maintaining paperwork related to attendance. District Instructional staff will monitor regularly to ensure reporting procedures are being implemented properly.
- Attendance records completed by substitutes not kept (Ref 1101, 4101, 9101, 11101, 12201)
  - o All school site recorders have been re-trained to collect, report, and retain all attendance records submitted by substitutes. Principals will monitor regularly. District Instructional and MIS staff will monitor regularly to ensure documentation is collected and retained.
- Student sign-in and out logs not retained (Ref 1101, 4101, 11101)
  - o All classroom teachers have been re-trained to collect and retain all student log in documentation. Principals will monitor regularly. District Instructional staff will monitor regularly to ensure documentation is collected and retained.
- Principal not certifying completeness/accuracy of attendance (Ref 1101, 4101, 9101, 11101, 12201)
  - o All principals have been called to an administrative meeting and re-trained on the purpose and importance of certifying complete and accurate attendance records daily. The certification process will become part of their annual evaluations. District Instructional leaders will monitor regularly to ensure certification is being done.
- Skyward reports not evidencing grade 9-12 teachers recording attendance each class period (Ref. 1101, 4101, 9101, 11101, 12201)
  - o All principals and teachers at the high school level have been re-trained about attendance reporting for every class period. The principal will monitor and implement corrective

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actions for individual teachers not complying with the requirements. Accurate, timely, and complete attendance reporting will be taken into account for a teacher's overall performance evaluation. District Instructional and MIS staff will monitor regularly to ensure attendance is being reported daily for all class periods.

#### **CAREER TECHNICAL EDUCATION (CTE) STUDENTS**

- On-the-job-training (OJT) timecards not located (Ref. 1104, 1105)
  - o All career education teachers have been re-trained on the procedures for timecards, supporting documentation, and retention of records. Principals and District Instructional staff will monitor regularly to ensure timecards and documentation are being retained.
- OJT timecards not signed by employer (Ref. 1105, 1106)
  - o All career education teachers have been re-trained on the procedures for acquiring signatures. All timecards will require approval of principals and District Instructional staff prior to payment.
- OJT timecards signed but not dated by employers to support work hours (Ref. 1107)
  - o All career education teachers have been re-trained on the procedures for ensuring timecards are dated by employers and the hours on the time card support the actual time worked and paid for. All timecards will require approval of principals and District Instructional staff prior to payment.
- OJT timecard signatures did not match employer signature (Ref. 1108)
  - o All career education teachers have been re-trained on the procedures for ensuring timecards are signed by employers and signatures are authentic. All timecards will require approval of principals and District Instructional staff prior to payment.
- OJT timecards reported more work hours than supported by timecard (Ref. 1109)
  - o All career education teachers have been re-trained on the procedures for ensuring hours on time card support the time actually worked. All timecards will require approval of principals and District Instructional staff prior to payment.

#### **ENGLISH LANGUAGE LEARNERS (ELL) STUDENTS**

- ELL students not assessed (Ref 1103, 4105)
  - o All ELL district staff and guidance counselors at the school sites have been re-trained in the requirements for intake and assessment of any student identified as ELL. District staff will review student reporting systems after every enrollment period to identify all ELL students and will work with school staff to provide the correct assessments in a timely fashion. District supervisory staff will monitor to ensure assessments are being provided as required by ELL Plan and State/Federal law.
- ELL committee not convened to consider placement beyond first 3 years(Ref. 1103, 4105)
  - o All ELL district staff and guidance counselors at school sites have been re-trained in the requirements for convening and placing of any student identified as ELL. District staff will review student reporting systems after every enrollment period to identify all ELL students and will work with school staff to convene ELL committees and ensure correct placement. District supervisory staff will monitor regularly to ensure committees are being convened and placement is correct as required by ELL Plan and State/Federal law.
- ELL plan not reviewed and updated for current year (Ref. 1103, 4105)
  - o District ELL staff will pull enrollment lists of ELL students, review portfolios of ELL students and ensure that school site staff are meeting the requirements for reviewing and updating each ELL plan annually. District Supervisory staff will monitor to ensure plans are updated as required in the District ELL Plan.

- ELL students reported longer than 6-year allowable (Ref. 4104)
  - o District ELL staff will pull enrollment reports of ELL students at each enrollment period, review entry dates, and ensure that school site staff are convening the proper ELL meetings to exit students who no longer qualify for ELL status. Guidance counselors will report exiting students to site level data reporting staff. Principals will review enrollment reports and changes to ELL students. District Supervisory staff will monitor to ensure ELL students are not reported if they exceed the requirements for exiting.

#### **EXCEPTIONAL STUDENT EDUCATION (ESE) STUDENTS**

- ESE Individual Education Plan (IEP) reviewed after Survey period (Ref 1102)
  - o ESE Coordinator will follow up on any IEP done for an ESE student and ensure that it is properly recorded prior to the survey period. District MIS staff will review survey reports and recommend any errors be corrected during the edit windows. District leadership will monitor to ensure all reporting is done in a timely fashion for Survey windows.
- Educational Plan for ESE student not available and could not be located afterward (Ref. 4103)
  - o All district and school level ESE staff have been re-trained about the importance of retention of documentation at the school site. ESE supervisory staff will monitor regularly to ensure records are retained in the proper place for the proper length of time.

#### **SCHEDULING**

- Course schedules incorrectly reported and did not match bell schedules (Ref. 4102)
  - o All guidance staff and school administrators have been re-trained on scheduling and matching student schedules with bell schedules. Guidance staff will be held accountable by principals for correct scheduling. District Instructional and MIS staff will monitor student schedules and compare them with bell schedules and will meet with principals to make any appropriate changes.
- Semester long courses reported as full-year for virtual (Ref. 700402)
  - o District MIS and Instructional staff will review all virtual school student reports to verify accuracy of reporting. District leadership will monitor to ensure compliance.

#### **TEACHER RECORDS and PROCEDURES**

- Teacher not properly certified (Ref. 1171, 4174, 4171, 4172)
  - o Human Resources staff will ensure all teachers are certified to be in the classroom prior to requesting Board approval of their assignment. Superintendent or designee will monitor regularly to ensure that staff are properly certified and documentation is included in their electronic files and personnel records.
- Teacher not approved by School Board to teach out-of-field (Ref. 1171, 1172, 4174, 4171, 4172)
  - o Human Resources staff will develop lists to be shared at each School Board meeting where new teachers are being recommended for employment to include a request for Board approval of new staff who are teaching out-of-field. Out-of-field staff lists will be regularly updated on the district website. District leadership will monitor to ensure compliance with this requirement
- Parents not properly notified of out-of-field status (Ref. 1171, 1172, 4174, 4171, 4172, 4173)
  - o Human Resources and District Instructional staff will ensure that parents of any teacher who is working out-of-field and has been Board approved to be working out-of-field will be notified in a timely fashion. District leadership will monitor regularly to ensure compliance with this requirement.

- Teacher not properly certified to teach ELL students (Ref. 1172, 4174, 4172)
  - o Human Resources staff will review staff qualifications for English Speakers of Other Languages (ESOL) upon placement of staff into a position. Principals will review staff qualifications of teachers placed with ELL students, prior to placement, to ensure ELL students are being provided teachers who are properly certified. District Instructional and MIS staff will review placements of teachers and qualifications prior to any survey period and during the edit periods to ensure compliance with the requirements.
- Teacher had not earned required ESOL training within timeline (Ref. 4173)
  - o Human Resource staff will identify all teachers needing ESOL training. District Instructional Staff will arrange for the necessary online or in-person training sessions and make them available to all teachers who need them at no charge. Human Resource staff will follow up after trainings to update teacher records for earned credentials. Human Resource supervisor will regularly monitor teacher credentials to ensure teachers needing endorsements are proceeding on the path of completion as required by the endorsement.

#### TRANSPORTATION

- Bus driver reports not available and could not be located afterward (Ref. 51, 53)
  - o The transportation bookkeeper has been re-trained on the importance of collecting and retaining reports for surveys. District supervisory staff will monitor regularly to ensure compliance with reporting requirements.
- Bus driver reports not signed (Ref. 54)
  - o All bus drivers have been re-trained on the importance signing off on all collection surveys. The transportation bookkeeper has been re-trained about the importance of reviewing bus driver reports and ensuring they are signed. District supervisory staff will monitor regularly to ensure compliance with reporting requirements.
- Students not listed on bus driver reports (Ref 55, 57)
  - o The transportation bookkeeper has reviewed student lists of those students eligible for transport and verified their attendance with MIS staff. The bookkeeper developed a template report that bus drivers can use during each survey period. The bookkeeper will review submitted reports and compare them with MIS confirmed enrolled students who are eligible for transport. District supervisory staff will review the completed reports regularly to ensure they contain all the required reporting elements.
- Students not marked as riding on bus (Ref 55, 57)
  - o All bus drivers have been re-trained on the importance of completing all information on the survey collection document. The transportation bookkeeper has been working with drivers to review collection documents and ensure students on the list who are riding are recorded as present on the bus. The transportation bookkeeper has been trained about the importance of reviewing bus driver reports, ensuring they are complete and ensuring they are retained per state requirements. District supervisory staff will monitor regularly to ensure compliance with reporting requirements.
- Students reported that lived less than 2 miles from school (Ref. 59)
  - o The Transportation bookkeeper has reviewed student addresses of those students eligible for transport with MIS staff and matched students and addresses in the new transportation routing software to assist with determining when student addresses are less than 2 miles from school. The district does offer some courtesy pickup for special circumstances so

- the bookkeeper was also trained on how to ensure that those courtesy pickups are not being reported on surveys. District supervisory staff will monitor for compliance.
- Students reported as riding but were virtual students (Ref. 60)
  - o The transportation bookkeeper has reviewed the latest student ridership list and compared eligible students to those who are also listed as virtual education students in the district student information system. During the edit period of each survey, the transportation bookkeeper will review the lists again to ensure any student listed for ridership is not in a virtual program. District supervisory staff and instructional staff will collaborate to review and compare lists and maintain compliance.
- Student days in transportation reported incorrectly (Ref. 61)
  - o Prior to submitting survey documentation to the Department of Transportation, supervisory staff will ensure the amount of days reported coincides with the number of days available to be reported. District leadership and MIS staff will monitor during each survey edit period to identify any conflicts and facilitate getting them corrected.
- Buses in operation overstated (Ref. 51, 53)
  - o The transportation bookkeeper and supervisor have done a recent inventory of all school bus capital assets and recorded them properly. Future reporting to Department of Transportation will be reconciled with inventory of capital assets. The Superintendent or designee will review reports prior to submission to ensure compliance.
- Summer school students reported for transportation FTE (Ref. 52)
  - o Summer school students are often reported for transportation for funding from other state and federal funds outside of transportation (i.e., entitlement or stimulus grant funds or reading allocation funding). The transportation bookkeeper will pull all summer school student reporting out and verify any different program that may be funding the students to ride. The transportation bookkeeper will remove any summer school students who are not specifically eligible for funding under the transportation FTE. District supervisory staff will monitor for compliance.
- IEP for preK ESE student did not show student qualified for weighted reporting for transportation (Ref. 54, 58)
  - o The ESE coordinator has provided the transportation department with IEPs on all identified PreK ESE eligible students. The ESE coordinator and transportation supervisor will work collaboratively to ensure that all students qualify for weighted funding.
- ESE Pre K students records not evidencing eligibility (Ref 56)
  - o The ESE coordinator has provided the transportation department with IEPs for all identified preK ESE eligible students. The ESE coordinator will review all requests for preK ESE transportation prior to sending to the transportation department to ensure that all eligibility requirements are met. District leadership will monitor regularly for compliance.

**VIRTUAL**

- Virtual student reported as virtual and district students (Ref 1110, 700401)
  - o District Instructional and MIS staff have reviewed the latest enrollment list for virtual education students from the district student information system and compared them to the list of all students enrolled in traditional public schools. During the edit period of each survey period, they will review the lists again to ensure any student being reported in a virtual program is not also being reported for traditional school enrollment. District

supervisory staff and instructional staff will collaborate to review and compare lists and maintain compliance.

Respectfully,



Shirley D. Joseph  
Superintendent  
School Board of  
Madison County