

**UNION 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, Michael W. Ripplinger served as Superintendent from November 17, 2020, Carlton W. Faulk served as Superintendent through November 16, 2020, and the following individuals served as Board members:

	<u>District No.</u>
Allen Parrish	1
Russell Gordon, Vice Chair through 11-16-20	2
Curtis L. Clyatt, Chair	3
Becky Raulerson, Vice Chair from 11-17-20	4
Terra Johnson	5

The team leader was Clayton G. Dyer, 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 or by telephone at (850) 412-2781.

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**UNION COUNTY DISTRICT SCHOOL BOARD
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UNION COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, ESE Support Levels 4 and 5, and student transportation, the Union 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 or notification to parents regarding teachers' out-of-field status were not met for 4 of the 40 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 7 of the 30 students in our Basic with ESE Services test and 2 of the 5 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 90 of the 194 students in our student transportation test as well as exceptions for 759 students identified in our general tests.

The District did not report any charter schools; therefore, our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 18.7157 but has a potential impact on the District's weighted FTE of negative 22.2323. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 845 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 \$96,032 (negative 22.2323 times \$4,319.49).

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Union 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 Union 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 six schools,¹ and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$14.9 million was provided through the FEFP to the District for the District-reported 2,234.53 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in

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

determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. The District received \$481,189 for student transportation as part of the State funding through the FEFP.

² FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

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

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

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

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 23, 2023

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2021, the Union County District School Board (District) reported to the DOE 2,234.53 unweighted FTE as recalibrated at six District schools and two virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (8) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,805) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 7 of the 30 students in our Basic with ESE Services test⁴ and 2 of the 5 students in our ESE Support Levels 4 and 5 test.⁵ The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	7	4	1,361	31	3	1,651.3300	24.1650	2.5148
Basic with ESE Services	7	5	439	30	7	493.0200	21.8489	(13.3080)
ESE Support Levels 4 and 5	3	2	5	5	2	5.7300	3.8517	(.7414)
Career Education 9-12	3	-	-	-	-	84.4500	.0000	(7.1811)
All Programs	8	5	<u>1,805</u>	<u>66</u>	<u>12</u>	<u>2,234.5300</u>	<u>49.8656</u>	<u>(18.7157)</u>

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 2 and 11 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3 and 7 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (56) 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, or the notification to parents regarding teachers' out-of-field status were not met for 4 of the 40 teachers in our test.⁶

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 4, 5, 8, and 9 on *SCHEDULE D*.

SCHEDULE B

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	.3994	1.124	.4489
102 Basic 4-8	(2.9573)	1.000	(2.9573)
103 Basic 9-12	5.0727	1.012	5.1336
112 Grades 4-8 with ESE Services	(1.5478)	1.000	(1.5478)
113 Grades 9-12 with ESE Services	(11.7602)	1.012	(11.9013)
254 ESE Support Level 4	.0504	3.644	.1837
255 ESE Support Level 5	(.7918)	5.462	(4.3248)
300 Career Education 9-12	<u>(7.1811)</u>	1.012	<u>(7.2673)</u>
Total	<u>(18.7157)</u>		<u>(22.2323)</u>

¹ See NOTE A7.

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

³ Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#7006</u>	
101 Basic K-3	.....	.3994	.....	.3994
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	4.6281	.....	4.3707	8.9988
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(2.5566)	.....	(1.3168)	(3.8734)
254 ESE Support Level 4	.....	.0504	.....	.0504
255 ESE Support Level 5	(.3420)	(.4498)	.....	(.7918)
300 Career Education 9-12	<u>(4.0855)</u>	<u>.....</u>	<u>(3.0539)</u>	<u>(7.1394)</u>
Total	<u>(2.3560)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.3560)</u>

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

Proposed Adjustments¹

<u>No. Program</u>	<u>Brought Forward</u>	<u>#7021</u>	<u>Total</u>
101 Basic K-3	.3994	.....	.3994
102 Basic 4-8	.0000	(2.9573)	(2.9573)
103 Basic 9-12	8.9988	(3.9261)	5.0727
112 Grades 4-8 with ESE Services	.0000	(1.5478)	(1.5478)
113 Grades 9-12 with ESE Services	(3.8734)	(7.8868)	(11.7602)
254 ESE Support Level 4	.0504	.....	.0504
255 ESE Support Level 5	(.7918)	.....	(.7918)
300 Career Education 9-12	<u>(7.1394)</u>	<u>(.0417)</u>	<u>(7.1811)</u>
Total	<u>(2.3560)</u>	<u>(16.3597)</u>	<u>(18.7157)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Union 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.

District wide – Principal Certification of Attendance

1. [Ref. 1] Our examination of the attendance procedures at three of the non-virtual schools in our test and inquiries of District personnel disclosed that the principals within the District did not certify student attendance for the 2020-21 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Union County High School (#0021)

2. [Ref. 2101] Our examination disclosed that the School had not established adequate procedures to ensure the complete and accurate reporting of attendance for
(Finding Continues on Next Page)

Findings

Union County High School (#0021) (Continued)

five students in our tests (one student in our Basic 9-12 test and four students in our Basic with ESE Services test). School staff utilized Skyward, a Web-based student information system for scheduling and attendance recordkeeping. During our review of the School’s attendance procedures, we noted that the District’s *2020-21 Florida’s Optional Innovative Reopening Plan* indicates that virtual learning would be provided through Google Classroom, which is an application for sharing assignments, and Google Meet, which is a video communication application for meetings and calls. We made inquiries with the School’s Administration about the School’s procedures for recording attendance of students who received virtual instruction and were informed that the teachers were to input a code “D” into Skyward which indicated “distance learning present” for students who were physically present on Google Meet and receiving instruction. Teachers were also erroneously directed to input a code “D” into Skyward for students who turned in an assignment for that day, but did not receive instruction. We understand that these particular students should not have been coded with a “D” in Skyward unless there was physical verification of their attendance by the teachers. No alternative documentation, such as Google Meet logs or homework assignments, was available to support the students’ attendance. Further, the Skyward attendance records did not differentiate between the two types of students who were both coded with a “D”. Since the School was unable to differentiate between the students who were logged in on Google Meet during the October 2020 reporting survey period and those who turned in an assignment through Google Classroom; we were unable to otherwise determine the attendance for these students. We propose the following adjustment:

103 Basic 9-12	(.1750)	
113 Grades 9-12 with ESE Services	<u>(1.8390)</u>	(2.0140)

3. [Ref. 2102] The course schedule for one ESE student who was enrolled in the Hospital and Homebound Program was incorrectly reported in Program No. 255 (ESE Support Level 255). The student’s IEP only scheduled homebound instruction for 300 instructional minutes or .1000 FTE per week; however, the student was reported for a total of 1,325 instructional minutes or .4420 FTE, resulting in overreported FTE of .3420. We propose the following adjustment:

255 ESE Support Level 5	<u>(.3420)</u>	(.3420)
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Findings

Union County High School (#0021) (Continued)

4. [Ref. 2170] One teacher was not properly certified and was not approved by the School Board to teach out of field until October 13, 2020, which was after the October 2020 reporting survey period. The teacher held certification in Business Education but taught a course that required certification in Agriculture. 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	.1735	
300 Career Education 9-12	<u>(.1735)</u>	.0000

5. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Carpentry but taught courses that required certification in Cabinet Woodworking Engineering 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	4.6296	
113 Grades 9-12 with ESE Services	(.7176)	
300 Career Education 9-12	<u>(3.9120)</u>	.0000
		<u>(2.3560)</u>

Lake Butler Elementary School (#0031)

6. [Ref. 3102] The course schedules for several students were incorrectly reported. The School's bell schedules supported weekly instructional minutes ranging from 1,600 to 1,620 CMW 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 45 to 575 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.

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7. [Ref. 3101] The file for one ESE student did not contain a *Physician's Statement* that was signed and dated to support the student's placement in the Hospital and Homebound Program. We propose the following adjustment:

254 ESE Support Level 4	.0504	
255 ESE Support Level 5	<u>(.0504)</u>	.0000

Findings

Lake Butler Elementary School (#0031) (Continued)

8. [Ref. 3170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE and Reading but taught courses that included an ESE student and required certification in ESE and Elementary Education. In addition, the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.3994	
255 ESE Support Level 5	<u>(.3994)</u>	<u>.0000</u>
		<u>.0000</u>

Union Virtual Instruction (Course Offerings) (#7006)

9. [Ref. 700670] One teacher was not properly certified and was not approved by the School Board to teach out of field until October 13, 2020, which was after the October 2020 reporting survey period. The teacher held certification in Elementary Education but taught courses that required certification in Business Education. We propose the following adjustment:

103 Basic 9-12	4.3707	
113 Grades 9-12 with ESE Services	<u>(1.3168)</u>	
300 Career Education 9-12	<u>(3.0539)</u>	<u>.0000</u>
		<u>.0000</u>

Union Juvenile Residential Facility (#7021)

10. [Ref. 702101] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,750 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted a difference ranging from 125 to 265 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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Findings

Union Juvenile Residential Facility (#7021) (Continued)

11. [Ref. 702102] Our inquiry regarding the School’s attendance procedures at Union Juvenile Residential Facility, a DJJ facility, disclosed that, contrary to SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not require teachers to complete attendance and enter it into the District’s School Management System (Skyward), and did not document any student attendance during the July 2020 and October 2020 reporting survey periods. Consequently, we were unable to determine the attendance for 41 students (2 students in our Basic test and 3 students in our Basic with ESE Services test) reported at the School during the July 2020 and October 2020 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	(2.9573)	
103 Basic 9-12	(3.9261)	
112 Grades 4-8 with ESE Services	(1.5478)	
113 Grades 9-12 with ESE Services	(7.8868)	
300 Career Education 9-12	<u>(.0417)</u>	(16.3597)
		<u>(16.3597)</u>

Proposed Net Adjustment **(18.7157)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Union County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures, including attendance records that are required to be certified by the principal (or principal's designee) 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) students enrolled in the Hospital and Homebound Program are reported in the approved program for the instructional time as supported by the students' IEPs scheduled minutes of instruction; (3) all teachers serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are properly notified of the teachers' out of field placements; (4) student course schedules are reported in accordance with the schools' bell schedules; (5) *Physicians' Statements* supporting students' placements in the Hospital and Homebound Program should be properly signed and timely dated, and maintained in the District's files; and (6) FTE is properly reported for all students.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2020-21

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2020-21

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

For the fiscal year ended June 30, 2021, State funding totaling \$14.9 million was provided through the FEFP to the District for the District-reported 2,234.53 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

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

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

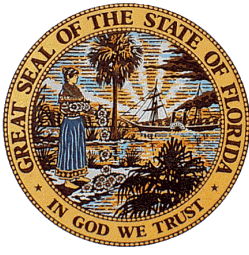
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

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

<u>School</u>	<u>Findings</u>
Districtwide – Principal Certification of Attendance	1
1. Union County High School	2 through 5
2. Lake Butler Elementary School	6 through 8
3. Union Virtual Franchise	NA
4. Union Virtual Instruction (Course Offerings)	9
5. Union Juvenile Residential Facility	10 and 11



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

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

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 23, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Union 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 (40) 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 (1,963) 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	23
All Other FEFP Eligible Students	<u>1,940</u>
Total	<u>1,963</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 90 of 194 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 4, 5, and 6 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.	(1)	-	-
Our tests included 194 of the 1,963 students reported as being transported by the District.	-	90	(86)
In conjunction with our general tests of student transportation we identified certain issues related to 759 additional students.	-	<u>759</u>	<u>(759)</u>
Total	<u>(1)</u>	<u>849</u>	<u>(845)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Union 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 July⁹ and October 2020 reporting survey periods and the February and June 2021 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general review of student ridership disclosed that the number of DIT for 940 students in the October 2020 reporting survey period were incorrectly reported as 83 DIT. The District's closure due to Hurricane Eta on Thursday, November 12, 2020, resulted in a reduction of 1 instructional school day from the District's instructional calendar. Consequently, 82 DIT should have been reported. We propose the following adjustment:

October 2020 Survey

83 Days in Term

IDEA - PK through Grade 12, Weighted	(11)	
All Other FEFP Eligible Students	(929)	

82 Days in Term

IDEA - PK through Grade 12, Weighted	11	
All Other FEFP Eligible Students	<u>929</u>	(0)

**Students
Transported
Proposed Net
Adjustments**

⁹ Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

Findings

2. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by one bus during the October 2020 reporting survey period. The bus driver’s report was not available at the time of our examination and could not be subsequently located. Consequently, the ridership for 18 students reported could not be validated. We propose the following adjustment:

October 2020 Survey

Number of Buses in Operation	(1)	
	<u>(1)</u>	

82 Days in Term

All Other FEFP Eligible Students	(18)	(18)
----------------------------------	------	------

3. [Ref. 53] Our general review of transportation records evidenced that the ridership of 806 students (73 students in our test) was not properly supported for State transportation funding. Specifically, we noted the following:

- a. 203 students were reported on bus drivers’ reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses.
- b. 56 students’ ridership dates were after the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership.
- c. 515 students’ ridership dates were before the dates on which the bus driver reports were printed (i.e., February 10, 2021), 351 of these students were reported on bus drivers’ reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses.
- d. 25 students were not marked as riding a bus.
- e. 5 students rode a passenger van and the bus driver report was not available at the time of our examination and could not be subsequently located.
- f. 2 students were not listed on the bus drivers’ reports as riding the buses.

We propose the following adjustments:

October 2020 Survey

82 Days in Term

All Other FEFP Eligible Students	(262)	
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February 2021 Survey

91 Days in Term

All Other FEFP Eligible Students	(544)	(806)
----------------------------------	-------	-------

**Students
Transported
Proposed Net
Adjustments**

Findings

4. [Ref. 54] Our general tests disclosed that 11 students (3 students in our test) were not marked as riding a bus. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2020 Survey

82 Days in Term

All Other FEFP Eligible Students	(11)	(11)
----------------------------------	------	------

5. [Ref. 55] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. However, we determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2020 Survey

82 Days in Term

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

February 2021 Survey

91 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

6. [Ref. 56] Ten 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

82 Days in Term

All Other FEFP Eligible Students	(6)	
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February 2021 Survey

91 Days in Term

All Other FEFP Eligible Students	(4)	(10)
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Proposed Net Adjustment

(845)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Union County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are properly signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership and are retained in readily accessible files; (4) 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; (5) 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, and those IEPs are maintained in readily accessible files; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

FTE General Instructions 2020-21 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Union 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 Union County

For the fiscal year ended June 30, 2021, the District received \$481,189 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	20	940	19
February 2021	<u>20</u>	<u>1,023</u>	<u>66</u>
Totals	<u>40</u>	<u>1,963</u>	<u>85</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

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

MANAGEMENT'S RESPONSE



THE SCHOOL BOARD OF UNION COUNTY

55 SW 6th Street

Lake Butler, FL 32054

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Mike Ripplinger, Superintendent

Board Members: Chris Hodgson Russell Gordon Curtis Clyatt Becky Raulerson Terra Johnson
District 1 District 2 District 3 District 4 District 5

February 23, 2023

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Kathryn D. Walker

Dear Ms. Norman:

In the draft report dated January 26, 2023, we have reviewed each finding in connection with your examination of the District's full-time (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. Pursuant to Section 11.45(4)(d) of Florida statute, the Union County School District issues the following response:

Ref. 1 District wide – Principal Certification of Attendance

The District acknowledges this finding but plans to appeal to the DOE

The district has undergone several FTE audits using the procedure currently in place where the actual teacher certifies the attendance was taken for the students in their classes in an accurate manner and the process is monitored by the principal and district. The district did not receive findings in prior audits based on the interpretation of this part of the Attendance Record Keeping Handbook. With the SIS containing metadata of user, time stamps and transaction record modifications, getting the validation from the actual source (teacher) provides a more legitimate record vs a one thousand page report covering seven periods times sixty five staff times eleven days.

The formal mechanism by which this certification is made is determined by the local school district.

The procedures and the certifications must be in writing and on file for FTE audit purposes.

The school has two options for certifying the accuracy and completeness of automated student attendance records:

1. The school may produce and maintain hard copy reports for all students. A report must be produced from the automated system at least once at the end of the school year. The principal (or principal's designee) must certify the report as a complete and accurate record of attendance for all students who were enrolled in that school at any time during that school year. The

certification would be a formal statement of certification similar to that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. Once the attendance records are certified as complete and accurate, the information may be stored on microfiche.

2. The school may maintain automated attendance records for all students and produce hard copy reports on demand for state auditing and monitoring purposes. The principal (or the principal's designee) has the responsibility for certifying the completeness and accuracy of the automated student attendance records at the end of the school year or more frequently depending on district policy. Certification may be completed during each FTE survey period. The school must have formal written internal control procedures describing how the certification is conducted and monitored. The automated attendance records must be readily accessible so that reports can be printed for a student or groups of students as needed for state auditing and monitoring purposes.

Ref. 2101

The District acknowledges this finding but plans to appeal to the DOE

During the 2020-21 year various methods of instruction were in play and required by the state. The methods the district chose and deployed for off-site instruction was Google Classroom, Skyward SIS, Telephony and Google meet. (Retention window of Google Meet logs are governed by the vendor and have a six month life.)

The district feels it operated under a valid interpretation of the Governor's emergency rule.

'Section 1003.23, Fla. Stat. provides that "[s]tudents may be counted in attendance only if they are actually present at school or are away from school on a school day and are engaged in an educational activity which constitutes a part of the school-approved instructional program for the student. While Rule 6A-1.044,

Pupil Attendance Records, includes similar language, there is no criteria to establish "an educational activity which constitutes a part of the school-approved instructional program for the student." Given that public schools throughout the state open in August and some open in less than one week, there is not sufficient time to proceed through normal rulemaking procedures before school starts in order to address the potential for learning loss to students under "stay-home" directives.

Ref. 2102

The District agrees with this finding.

Corrective action:

- a. at the school level, prior to teachers beginning hospital/homebound instruction, the staffing specialist at each school will explain to the teacher(s) the importance of not exceeding the instructional minutes on the IEP.
- b. at the district level, we will closely monitor the time sheet that the hospital/homebound teachers turn in to ensure they don't exceed the number of minutes on the IEP.

Ref. 2170, 2171, 3170, 700670

The District agrees with these findings

Corrective Action: The Human Resource Director and the school Principal will review certification prior to assignments being made for the start of the year.

Ref. 3102, 702101

The District agrees with this finding.

Corrective Action: The school principal and data clerk will review the master bell schedule and make sure all grade levels and programs are scheduled correctly.

Ref. 3101

The District agrees with this finding.

Corrective action:

a. the Director of Exceptional Student Education (ESE) will address this at the next monthly meeting with the staffing specialists from each school. The Director of ESE will explain that a physician signature is required, even if a PA, ARNP, or APRN also signed the form. The physician signature is required for entry into and exit from the Hospital/Homebound program. Upon clarification with the Florida Department of Education, the above information was confirmed.

Ref. 702102

DJJ Attendance

The District acknowledges this finding but plans to appeal to the DOE

Since the DJJ facility was opened in the district, classroom attendance has never been kept. This was the case when the MIS Director began in the position in 2012 and the practice was continued. The district did begin keeping attendance in January of 2021 of the audit year. To be transparent the reason was not for FTE reasons but to be due to the inclusion of attendance for DJJ school evaluations. The school facility closed at the end of the audit year for the 2020-21 year. The district requests extreme leniency on this finding with no financial implications.

Corrective Action: The school closed ending 2020-21 and is no longer active on the MSID file.

Ref. 51

The District agrees with this finding

Corrective Action: The district will resubmit changes in days of term following adjustments for changes in the calendar.

Ref. 52, 54, 56

The District agrees with these findings

Corrective Action: The district began for Survey 3, 2023 putting more oversight of source documents (bus by bus review) with the District Transportation Manager.

Ref. 53

The District agrees with this finding with exception on certain areas:

The District agrees with this finding

a. 203 students were reported on bus drivers' reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses.

The District acknowledge this findings but plans to appeal to DOE.

This was an error on the understanding of the drivers. The district believes the student ridership is accurate but the date was just improperly applied.

b. 56 students' ridership dates were after the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership.

The District acknowledge this findings but plans to appeal to DOE

The district began creating driver rosters for reporting in February of 2013 using multiple printing of the rosters. This process has passed previous FTE audits with no finding. The first roster is printed with a print date for tracking purposes. Drivers update these rosters and return for updating into the SIS. The process is repeated with a second printing of the roster for further processing. Both are valid reports. The district feels the probability of errors on rosters that have names written on the back of pages and scratched through for a total of eleven days is high and even more important the safety concern of drivers sitting still at a stop flipping through these highly modified rosters will cause a catastrophic event, therefore the reason for multiple rosters.

Corrective Action: The district beginning survey 3, 2023 has updated the process to archive all roster iterations for audit purposes.

c. 515 students' ridership dates were before the dates on which the bus driver reports were printed (i.e., February 10, 2021), 351 of these students were reported on bus drivers' reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses.

Corrective Action: The district beginning survey 3, 2023 has updated the process to archive all roster iterations for audit purposes.

The District agrees with findings D, E, F below

d. 25 students were not marked as riding a bus.

Corrective Action: The district beginning survey 3, 2023 has updated the process to archive all roster iterations for audit purposes.

e. 5 students rode a passenger van and the bus driver report was not available at the time of our examination and could not be subsequently located.

Corrective Action: The district beginning survey 3, 2023 has updated the process to archive all roster iterations for audit purposes.

f. 2 students were not listed on the bus drivers' reports as riding the buses.

Corrective Action: The district began for Survey 3, 2023 putting more oversight of source documents with the District Transportation Manager.

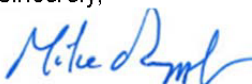
Ref. 55

The District agrees with this finding.

Corrective action:

The Director of ESE will address this at the next monthly meeting with the staffing specialists from each school. The Director of ESE will explain Membership Category L, which specifies the five criteria (must meet at least one of the five) that meet eligibility for weighted transportation funding. Our district uses the FDOE transportation form on the Portal to Exceptional Education Resources (PEER). The staffing specialists will be instructed to ensure that whatever is listed on the IEP for special transportation will also be listed on the transportation form.

Sincerely,



Mike Ripplinger
Superintendent