

**BRADFORD COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and Student Transportation

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Will Hartley served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Sheila Fayson Cummings, Chair from 11-8-21, Vice Chair through 11-7-21	1
Gayle Shuford Nicula	2
Cheryl Godwin Canova	3
Candace Osteen, Vice Chair from 11-8-21	4
Erica Mains Reddish, Chair through 11-7-21	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at jacquelinebell@aud.state.fl.us or by telephone at (850) 412-2811.

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BRADFORD COUNTY DISTRICT SCHOOL BOARD
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BRADFORD 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
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Bradford 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, 2022. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for the 2 students in our ESOL test, 5 of the 7 students in our ESE Support Levels 4 and 5 test, and 24 of the 30 students in our Career Education 9-12 test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 17 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 6.4582 but has a potential impact on the District's weighted FTE of negative 9.7798. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative nine 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$42,766 (negative 9.7798 times \$4,372.91).

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 Bradford County, Florida. Those services are provided primarily to prekindergarten (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 State Board of Education (SBE). The geographic boundaries of the District are those of Bradford 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 nine schools¹ 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, 2022, State funding totaling \$16.1 million was provided through the FEFP to the District for the District-reported 2,908.32 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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

of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

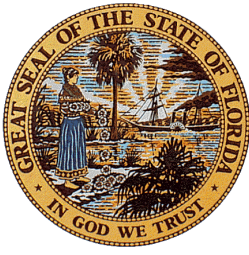
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student 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 and Family Empowerment Scholarship Programs.

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 Individuals with Disabilities Education Act (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 \$675,252 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 Bradford County District School Board's (District's) compliance 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, 2022. 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 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

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

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Bradford 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, 2022.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Tallahassee, Florida
September 7, 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 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, 2022, the Bradford County District School Board (District) reported to the DOE 2,908.32 unweighted FTE as recalibrated at 9 District schools and 2 virtual education cost centers. The District did not report any charter schools.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See *NOTE B.*) The population of schools (11) 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 (1,776) 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 the 2 students in our ESOL test,⁴ 5 of the 7 students in our ESE Support Levels 4 and 5 test,⁵ and 24 of the 30 students in our Career Education 9-12 test.⁶ The District did not report any charter schools.

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

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	9	5	1,227	40	1	1,965.7200	34.8624	7.0018
Basic with ESE Services	10	4	480	29	1	808.1700	24.4286	(.0473)
ESOL	3	1	2	2	2	3.1300	.5246	(.5246)
ESE Support Levels 4 and 5	5	2	7	7	5	18.7000	3.6580	(1.1495)
Career Education 9-12	2	1	<u>60</u>	<u>30</u>	<u>24</u>	<u>112.6000</u>	<u>8.2942</u>	<u>(11.7386)</u>
All Programs	11	5	<u>1,776</u>	<u>108</u>	<u>33</u>	<u>2,908.3200</u>	<u>71.7678</u>	<u>(6.4582)</u>

⁴ For ESOL, the material noncompliance is disclosed in Finding 16 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 9, 10, 13, 14, and 15 on *SCHEDULE D*.

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

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (38) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 19 and found an exception for 1 teacher.

Proposed Adjustments

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

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

SCHEDULE B

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102 Basic 4-8	.9346	1.000	.9346
103 Basic 9-12	6.0672	1.010	6.1279
112 Grades 4-8 with ESE Services	.0899	1.000	.0899
113 Grades 9-12 with ESE Services	(.1372)	1.010	(.1386)
130 ESOL	(.5246)	1.199	(.6290)
254 ESE Support Level 4	(1.0814)	3.648	(3.9449)
255 ESE Support Level 5	(.0681)	5.340	(.3637)
300 Career Education 9-12	<u>(11.7386)</u>	1.010	<u>(11.8560)</u>
Total	<u>(6.4582)</u>		<u>(9.7798)</u>

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Total</u>
	<u>#0021</u>	<u>#0172</u>	<u>#7023</u>	
102 Basic 4-8	.....	.5246	.4100	.9346
103 Basic 9-12	6.0672	.....	.....	6.0672
112 Grades 4-8 with ESE Services	.....	.4999	(.4100)	.0899
113 Grades 9-12 with ESE Services	(.1372)	.....	.....	(.1372)
130 ESOL	.....	(.5246)	.....	(.5246)
254 ESE Support Level 4	(.0084)	(1.0730)	.....	(1.0814)
255 ESE Support Level 5	(.0681)	.....	.....	(.0681)
300 Career Education 9-12	<u>(11.7386)</u>	<u>.....</u>	<u>.....</u>	<u>(11.7386)</u>
Total	<u>(5.8851)</u>	<u>(.5731)</u>	<u>.0000</u>	<u>(6.4582)</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

Bradford 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 2021-22* 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 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Districtwide – Incorrect Reporting of Course Code Numbers

1. [Ref. 1] We noted that the District reported a varying number of students for State funding using course numbers unrelated to the subject area of instruction provided. Students received instruction in Basic subject areas and electives but were reported under varying course numbers within the Experiential Education area (Course Code Numbers 0500000/500/510/520 [Middle/Junior Personal, Career, and School Development Skills 1 and Personal, Career, and School Development Skills 1 through 3]). We inquired of District management and were informed that the District reported students taking courses for credit recovery through a computer-aided blended learning model of instruction involving multiple courses and, only at the time of completion, would the course numbers be updated to reflect the actual courses taken. Since we were able to determine that the students in our tests were provided instruction and were in attendance, we present this disclosure finding with no proposed adjustment.

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Districtwide – Principal Certification of Attendance

2. [Ref. 2101/13101/17201] 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 2021-22 school (*Finding Continues on Next Page*)

Findings

Districtwide – Principal Certification of Attendance (Continued)

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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Districtwide – Misreporting of FTE between District Schools

3. [Ref. 2102] The reported FTE for 11 courses was incorrectly reported in the June 2022 reporting survey period at Bradford High School (School #0021). The students completed these courses through the Bradford Virtual Franchise with FLVS (School #7004). Courses completed at a virtual school should be reported at the applicable virtual school providing the instruction. We performed our test procedures for reported FTE at a virtual school and determined that the FTE met the requirements for funding at School #7004. Since the funding requirements were met and the FTE was earned and reported by the District (although not in the correct school), this incorrect reporting did not affect the District’s funding level. We present this disclosure finding with no proposed adjustment.

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Bradford High School (#0021)

4. [Ref. 2103] One student in our Basic test was not in attendance during the October 2021 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.2858)	
300 Career Education 9-12	<u>(.0714)</u>	(.3572)

5. [Ref. 2104] Timecards for 18 Career Education 9-12 students who participated in OJT during the October 2021 or February 2022 reporting survey periods were not available at the time of our examination and could not be subsequently located. We also (*Finding Continues on Next Page*)

Findings

Bradford High School (#0021) (Continued)

noted that, for 3 of these students, available timecards for other reporting survey periods were not signed and dated by the students’ employers; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	<u>(4.5970)</u>	(4.5970)
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6. [Ref. 2105] More work hours were reported than were supported by the timecards for three Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.3142)</u>	(.3142)
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7. [Ref. 2106] The timecard for one Career Education 9-12 student who participated in OJT during the February 2022 reporting survey period was dated prior to the completion of the reported hours; consequently, the employer’s signature did not adequately attest to the accuracy of the hours reported as worked. We propose the following adjustment:

300 Career Education 9-12	<u>(.0460)</u>	(.0460)
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8. [Ref. 2107] Timecards for two Career Education 9-12 students who participated in OJT indicated that one student was employed as a babysitter and the other student’s timecard was signed by the student’s parent as the employer attesting to the accuracy of the hours reported as worked. Neither is an allowable option for reporting in the OJT Program. We propose the following adjustment:

300 Career Education 9-12	<u>(.3570)</u>	(.3570)
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9. [Ref. 2108] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. In addition, the homebound teacher’s contact log for the October 2021 reporting survey period was not available at the time of our examination and could not be subsequently located. We also noted that the student was not reported in accordance with the student’s *Matrix of Services* form for the February 2022 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.1372)</u>	
255 ESE Support Level 5	<u>(.0765)</u>	(.2137)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bradford High School (#0021) (Continued)

10. [Ref. 2109] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(.0084)	
255 ESE Support Level 5	<u>.0084</u>	.0000

11. [Ref. 2170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	6.3530	
300 Career Education 9-12	<u>(6.3530)</u>	<u>.0000</u>
		<u>(5.8851)</u>

Findings

Bradford Middle School (#0172)

12. [Ref. 17202] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,825 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,735 CMW to 2,085 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.

.0000

13. [Ref. 17203] One ESE student was not in attendance during the February 2022 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	<u>(.4998)</u>	(.4998)
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14. [Ref. 17204] School records did not demonstrate that the *Matrix of Services* form for one ESE student was completed when the student’s IEP was prepared on September 28, 2021. The *Matrix of Services* form was completed on November 3, 2021, after the October 2021 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

15. [Ref. 17205] The instructional minutes for one ESE student were not reported in accordance with the instructional time scheduled on the student’s IEP. The student’s IEP (reported for .5000 FTE) scheduled shortened days for this student (256 minutes daily or 1,280 CMW) which equates to .4267 FTE. We propose the following adjustment:

254 ESE Support Level 4	<u>(.0733)</u>	(.0733)
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16. [Ref. 17206] ELL Committees for two students were not convened by October 1 to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the students’ *ELL Student Plans* were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Bradford Middle School (#0172)</u> (Continued)			
102 Basic 4-8	.5246		
130 ESOL	<u>(.5246)</u>		<u>.0000</u>
			<u>(.5731)</u>
<u>Bradford Virtual Instruction Program (District Provided) (#7023)</u>			
17. [Ref. 702301] The IEP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
102 Basic 4-8	.4100		
112 Grades 4-8 with ESE Services	<u>(.4100)</u>		<u>.0000</u>
			<u>.0000</u>
Proposed Net Adjustment			<u>(6.4582)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Bradford 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) students are reported in the proper FEFP funding categories and cost center for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (3) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (4) 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; (5) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (7) 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 or reviewed, and are retained; (8) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (9) 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; and (10) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment.

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 2021-22

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 2021-22
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 2021-22

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 Bradford 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 Bradford 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 Bradford 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 nine 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, 2022, State funding totaling \$16.1 million was provided through the FEFP to the District for the District-reported 2,908.32 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 Programs 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 and Family Empowerment Scholarship Programs. 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 and Family Empowerment Scholarship Programs.

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 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-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*

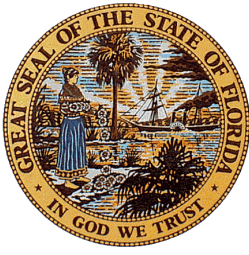
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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, 2022. 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 – Incorrect Reporting of Course Code Numbers	1
Districtwide – Principal Certification of Attendance	2
Districtwide - Misreporting of FTE between District Schools	3
1. Bradford High School	4 through 11
2. Lawtey Elementary School	NA
3. Bradford Middle School	12 through 16
4. Bradford Virtual Franchise with FLVS	NA
5. Bradford Virtual Instruction Program (District Provided)	17

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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 Bradford 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, 2022. 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 2021-22 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

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

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with

State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

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

Opinion

In our opinion, the Bradford County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
September 7, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Bradford 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, 2022. (See NOTE B.) The population of vehicles (63) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,429) 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	87
All Other FEFP Eligible Students	<u>2,342</u>
Total	<u>2,429</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 200 of the 2,429 students reported as being transported by the District.	5	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 4 additional students.	<u>4</u>	<u>(4)</u>
Totals	<u>9</u>	<u>(9)</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

Bradford 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 2021-22 (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

**Students
Transported
Proposed Net
Adjustments**

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 October 2021 reporting survey periods and the February 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that two students were reported for an incorrect number of DIT in the February 2022 reporting survey period. The students were reported for 87 DIT rather than 90 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

February 2022 Survey

90 Days in Term

All Other FEFP Eligible Students 2

87 Days in Term

All Other FEFP Eligible Students (2) 0

2. [Ref. 52] District records did not evidence that one student in our test was enrolled in school during the February 2022 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<p>February 2022 Survey <u>90 Days in Term</u> IDEA - PK through Grade 12, Weighted</p>	<p>(1) (1)</p>
<p>3. [Ref. 53] Our general tests disclosed five students (one student was in our test) were either not marked as riding the bus (one student) or not listed on the supporting bus driver’s report (four students). We propose the following adjustments:</p>	
<p>October 2021 Survey <u>87 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(3)</p>
<p>February 2022 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(2) (5)</p>
<p>4. [Ref. 54] Two 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:</p>	
<p>October 2021 Survey <u>87 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(1)</p>
<p>February 2022 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(1) (2)</p>
<p>5. [Ref. 55] 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 that the student met at least one of the five criteria required for reporting in a weighted ridership category. The student was not otherwise eligible for State transportation funding. We propose the following adjustment:</p>	
<p>October 2021 Survey <u>87 Days in Term</u> IDEA - PK through Grade 12, Weighted</p>	<p>(1) (1)</p>
<p>Proposed Net Adjustment</p>	<p><u>(9)</u></p>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Bradford 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) 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; (3) 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 (4) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files.

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 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2022, the District received \$675,252 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 2021	30	1,224	437
February 2022	27	1,205	449
June 2022	<u>6</u>	<u>-</u>	<u>77</u>
Totals	<u>63</u>	<u>2,429</u>	<u>963</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, 2022. 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



BRADFORD COUNTY SCHOOL DISTRICT

Will Clayton Hartley, Superintendent

501 W. WASHINGTON STREET • STARKE, FL 32091 • 904.966.6018

September 7, 2023

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

Dear Ms. Norman:

Listed below, please find the Bradford County School District's responses to the Preliminary and Tentative Report for the Florida Education Finance Plan (FEFP), Full-Time Equivalent Student Enrollment (FTE), and the Student Transportation for the fiscal year ending June 30, 2022. The district agrees with the findings, regulatory citations, and the proposed adjustments and has taken the following corrective actions to ensure that similar errors are not repeated in the future.

District Finding Reference 1

For the above listed finding, the district will ensure that course codes related to the subject area of instruction provided are reflected on student schedules. The specific action steps taken to correct the above finding include:

1. Course schedule verification completed by school based administration
2. Confirm with data clerks that student schedules accurately reflect subject area instruction.
3. District MIS staff will review schedules and address any potential issues with school data clerks.

District Finding 2, Reference 2101, 13101, and 17201

For the above listed findings the district will ensure that principals will complete the required Principal Certification of Attendance. The specific action steps to correct the above finding include:

1. District MIS staff will send 20-day and 10-day reminders to school data clerks.
2. District MIS staff will maintain a paper copy file of all principal certification letters to ensure that letters have been received from all schools in a timely manner.

District Finding 3, Reference 2102

For the above listed finding, the district will ensure that course codes are accurately reflected between district schools. The specific action steps to correct the above finding include:

1. School based data clerks will review all courses taken through the Bradford Virtual School franchise (#7004) to ensure that those course codes are appropriately assigned to the correct school.
2. District MIS staff will review all student course schedules for those students assigned to Bradford Virtual Franchise (#7004) to ensure that course codes are assigned appropriately.
3. Additional training will be provided to school data clerks by MIS staff, as needed.

Sheila Cummings, District 1 • Gayle Nicula District 2
Cheryl Canova, District 3 • Candace Osteen, District 4 • Lynn Melvin, District 5
www.BradfordSchools.org

Bradford High School (#0021) Finding #4 Reference No. 2103
Bradford Middle School (#0172) Finding #13 Reference No. 17203

For each of the above listed findings, the district will confirm that only students who are in membership and who are in attendance for at least 1 day during the survey reporting period are reported for FEFP funding and documentation is retained to support the funding. The specific action steps taken to correct the above findings include:

1. Daily roster verification of current student attendance during the FTE reporting window.
2. Confirm with school-based data clerks that updated enrollment has been completed monthly.

Bradford High School (#0021) Findings #5-8 Reference No. 2104, 2105, 2106, 2107

For each of the above listed findings, the district will ensure that the course numbers reported for FTE funding accurately reflect the subject area of instruction provided to the students.

1. School OJT coordinator, in conjunction with district staff, to audit all OJT records each semester to ensure that all required forms are present and completed. All findings from these audits shall be reported to the school administration for review and correction.
2. School OJT coordinator shall review all timecards of OJT students to ensure that all timecards are completed and maintained in a readily accessible format.

Bradford High School (#0021) Finding 9 Reference 2108

For the above listed finding, the district will confirm that students enrolled in Hospital and Homebound program are correctly reported in accordance with the student's IEP. The specific action steps taken to correct the above finding include:

1. Train ESE lead teachers and district staff on eligibility and compliance with Hospital and Homebound IEP's.
2. District ESE staff shall review the IEP's of all Hospital and Homebound students to ensure that services are provided in accordance with the student's IEP.
3. District ESE staff shall review HHB teacher logs to ensure that the instructional minutes are in compliance with student IEP's and that teacher logs are completed and maintained in a readily accessible format.

Bradford High School (#0021) Finding 10 Reference 2109

Bradford Middle School (#0172) Finding 14 Reference 17204

For each of the above listed findings, the district will ensure that ESE students are reported in accordance with the student Matrix of Services that are timely prepared and retained in the student's files. The action steps to correct the above finding include:

1. Train ESE lead teachers and district compliance staff on matrix procedures.
2. Ensure that district staffing specialists are notified each time an IEP is updated or reviewed to complete matrix of services
3. Train school-based data clerks on matrix procedures for data entry.

Bradford High School (#0021) Finding 11 Reference 2170

For the above listed finding, the district will ensure that all teaching positions are filled with qualified individuals. The action steps to correct the above finding include:

1. When a classroom position must be filled by a long-term substitute, the district Human Resources will continue to advertise the position vacancy to generate more qualified applicants for the position.
2. For positions where there are no qualified applicants, the district and school based administrators will continue to actively recruit qualified candidates for the position.
3. The district Human Resources department will continue to provide multiple opportunities for support and assistance to all applicants applying for teaching certification.

Bradford Middle School (#0172) Finding 12 Reference 17202

For the above listed finding, the district will confirm that student course schedules are reported in accordance with the school's daily instructional bell schedule. The action steps to correct the above finding include:

1. District state reporting specialist will develop a template for secondary master schedules.
2. District state reporting specialist will train school registrars on entering student schedules in the student information system.
3. District state reporting specialist will review all master schedules to ensure consistency in the reporting of instructional minutes.

Bradford Middle School (#0172) Finding 15 Reference 17205

For the listed finding the district will confirm that instructional minutes are reported in accordance with the instructional time scheduled on student IEP's. The action steps taken to correct the above finding include:

1. Review protocols with school-based and district data clerks on IEP reporting procedures.
2. District staffing specialists and ESE lead teachers will review IEP's annually and compare with data entered into the student information system to ensure consistent reporting.

Bradford Middle School (#0172) Finding 16 Reference 17206

For the listed finding, the district will confirm that ELL committees are convened in a timely fashion to consider student placement. The action steps taken to correct the above finding include:

1. School-based data clerk will print a list of ESOL students at the start of each month to review due dates. This report will be shared with the administration.
2. Principal, or designee, will ensure that all school based ESOL staff attend all district ESOL meetings and trainings.
3. School administration will work with district ELL specialist to ensure that ELL meetings are convened in a timely manner.

Bradford Virtual Instruction Program (#7023) Finding 17 Reference 702301

For the listed finding, the district will confirm that all IEPs for ESE students enrolled in the district virtual instruction program will be readily available. The action steps taken to correct the above finding include:

1. Relocation of IEPs for ESE students enrolled in the district virtual instruction program to the ESE department at the district office.

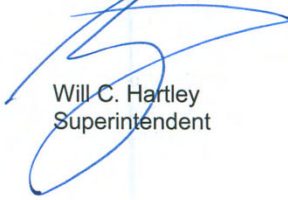
Transportation Findings 1-5, Reference 51-55

The Transportation Department agrees with all findings (1-5). For the listed finding, the district will ensure that students are accurately reported. The action steps taken to correct the above findings include:

1. Provide additional training for bus drivers and transportation department staff on completing FTE surveys
2. Conduct monthly meetings between transportation manager and district ESE staff to ensure the accuracy of ESE documentation.
3. District ESE staff, Transportation Manager, and district IT staff will review and ensure that all students reported and eligible for transportation with the appropriate documentation.
4. Transportation Manager and District IT staff will review reports which identify ridership categories to ensure the eligibility and accuracy of all data.

Thank you for the extension granted to the school district to allow for the opportunity to provide responses to the district findings. We will continue to strive for accuracy in all data reporting.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Will C. Hartley', written over a faint grid background.

Will C. Hartley
Superintendent