

**WASHINGTON 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, Herbert J. Taylor served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Vann Brock, Vice Chair	1
Dr. Lou Cleveland	2
Milton L. Brown, Chair	3
Will "Tonka" Taylor	4
Susan G. Roberts	5

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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WASHINGTON COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
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 English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Washington 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 6 of the 46 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 6 of the 7 students in our ESOL test and 7 of the 32 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 75 of the 247 students in our student transportation test as well as exceptions for 396 students identified in our general tests.

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 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .9386 but has a potential impact on the District's weighted FTE of negative 23.5277. Noncompliance related to student transportation resulted in eight findings and a proposed net adjustment of negative 467 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 \$102,885 (negative 23.5277 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 Washington 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 Washington 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 ten 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 \$19.4 million was provided through the FEFP to the District for the District-reported 3,297.49 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

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

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

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

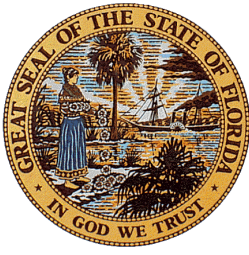
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student 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 \$923,811 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 Washington 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 teachers and students in our English for Speakers of Other Languages 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 English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Washington 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 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 English for Speakers of Other Languages 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,

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 21, 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 Washington County District School Board (District) reported to the DOE 3,297.49 unweighted FTE as recalibrated at 10 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 (12) 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 (2,156) 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 6 of the 7 students in our ESOL test⁴ and 7 of the 32 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:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	9	6	1,580	60	1	2,407.2700	43.8021	17.7453
Basic with ESE Services	11	6	524	32	2	766.1800	25.5081	(1.9492)
ESOL	5	3	8	7	6	11.0100	4.0606	(3.8107)
ESE Support Levels 4 and 5	5	3	44	32	7	46.0400	30.5001	(7.0576)
Career Education 9-12	3	-	-	-	-	66.9900	.0000	(5.8664)
All Programs	12	7	<u>2,156</u>	<u>131</u>	<u>16</u>	<u>3,297.4900</u>	<u>103.8709</u>	<u>(.9386)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 4, 10, and 16 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 5, 6, 12, 13, and 17 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (114) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 6 of the 46 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 2, 7, 8, 11, 14, and 18 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	5.6523	1.126	6.3645
102 Basic 4-8	2.3710	1.000	2.3710
103 Basic 9-12	9.7220	1.010	9.8192
111 Grades K-3 with ESE Services	(1.7152)	1.126	(1.9313)
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
113 Grades 9-12 with ESE Services	(1.2340)	1.010	(1.2463)
130 ESOL	(3.8107)	1.199	(4.5690)
254 ESE Support Level 4	(4.8918)	3.648	(17.8453)
255 ESE Support Level 5	(2.1658)	5.340	(11.5654)
300 Career Education 9-12	<u>(5.8664)</u>	1.010	<u>(5.9251)</u>
Total	<u>(.9386)</u>		<u>(23.5277)</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>#0051</u>	<u>#0123</u>	
101 Basic K-3	.....	.....	3.9018	3.9018
102 Basic 4-8	.....	.....	2.3710	2.3710
103 Basic 9-12	5.7613	3.5857	.3750	9.7220
111 Grades K-3 with ESE Services	.....	.....	(2.2151)	(2.2151)
112 Grades 4-8 with ESE Services	.....	.....	1.0000	1.0000
113 Grades 9-12 with ESE Services	(.0873)	(1.1467)	.....	(1.2340)
130 ESOL	(1.2033)	(.3570)	.....	(1.5603)
254 ESE Support Level 4	(1.1250)	.....	(3.2669)	(4.3919)
255 ESE Support Level 5	.....	.....	(2.1658)	(2.1658)
300 Career Education 9-12	<u>(3.7844)</u>	<u>(2.0820)</u>	<u>.....</u>	<u>(5.8664)</u>
Total	<u>(.4387)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4387)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹	
		<u>#0151</u>	<u>Total</u>
101 Basic K-3	3.9018	1.7505	5.6523
102 Basic 4-8	2.3710	.....	2.3710
103 Basic 9-12	9.7220	.....	9.7220
111 Basic K-3 with ESE Services	(2.2151)	.4999	(1.7152)
112 Grades 4-8 with ESE Services	1.0000	.....	1.0000
113 Grades 9-12 with ESE Services	(1.2340)	.....	(1.2340)
130 ESOL	(1.5603)	(2.2504)	(3.8107)
254 ESE Support Level 4	(4.3919)	(.4999)	(4.8918)
255 ESE Support Level 5	(2.1658)	.....	(2.1658)
300 Career Education 9-12	<u>(5.8664)</u>	<u>.....</u>	<u>(5.8664)</u>
Total	<u>(.4387)</u>	<u>(.4999)</u>	<u>(.9386)</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

Washington 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*.

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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Districtwide – Attendance Recordkeeping

1. [Ref. 1] Our examination of the District's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the District did not retain attendance records completed by substitute teachers for four of the five non-virtual schools in our test. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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Chipley High School (#0021)

2. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught a course that required certification in Physics. In addition, the student's parents were not notified of the teacher's out-of-field status. Since the student was proposed for adjustment in Finding 4 (Ref. 2102), we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Chipley High School (#0021) (Continued)

3. [Ref. 2101] One ESE student was not in attendance during the October 2021 reporting survey period; therefore, the student should not have been reported for FEEP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.4387)	(.4387)
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4. [Ref. 2102] The parents of three ELL students were not notified of the students' placement in the ESOL Program. In addition, *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located, and an ELL Committee was not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.2033	
130 ESOL	(1.2033)	.0000

5. [Ref. 2103] The IEP and *Matrix of Services* form for one ESE student were not timely prepared. We propose the following adjustment:

103 Basic 9-12	.1250	
254 ESE Support Level 4	(.1250)	.0000

6. [Ref. 2104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed or updated when the student's IEP was reviewed or updated. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000

7. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Math but taught a course that required certification in Engineering. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.4330	
113 Grades 9-12 with ESE Services	(.6486)	
300 Career Education 9-12	(3.7844)	.0000
		(.4387)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vernon High School (#0051)

8. [Ref. 5171] One teacher taught a Language Arts course that included an ELL student but was not certified in ESOL and was not approved by the School Board to teach out of field. In addition, the student’s parents were not notified of the teacher’s out-of-field status. Since the student was proposed for adjustment in Finding 10 (Ref. 5102), we present this disclosure finding with no proposed adjustment. .0000

9. [Ref. 5101] The EP valid during the October 2021 reporting survey period for one ESE student in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5002	
113 Grades 9-12 with ESE Services	<u>(.5002)</u>	.0000

10. [Ref. 5102] The English language proficiency for one ELL student was not assessed, and an ELL Committee was not convened within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan* did not include the student’s course schedule. We propose the following adjustment:

103 Basic 9-12	.3570	
130 ESOL	<u>(.3570)</u>	.0000

11. [Ref. 5172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Family and Consumer Science. We propose the following adjustment:

103 Basic 9-12	2.7285	
113 Grades 9-12 with ESE Services	(.6465)	
300 Career Education 9-12	<u>(2.0820)</u>	.0000
		<u>.0000</u>

Washington Academy of Varying Exceptionalities (#0123)

12. [Ref. 12301] The IEPs and *Matrix of Services* forms valid during the February 2022 reporting survey period for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5001	
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Washington Academy of Varying Exceptionalities (#0123) (Continued)

103 Basic 9-12	.3750	
254 ESE Support Level 4	<u>(.8751)</u>	.0000

13. [Ref. 12302] The *Matrix of Services* forms for two ESE students were not reviewed or updated when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(.5001)</u>	.0000

14. [Ref. 12371] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught courses that also required certification in Elementary Education. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

101 Basic K-3	3.4017	
102 Basic 4-8	2.3710	
111 Grades K-3 with ESE Services	(2.7152)	
254 ESE Support Level 4	(1.3918)	
255 ESE Support Level 5	<u>(1.6657)</u>	.0000
		<u>.0000</u>

Vernon Elementary School (#0151)

15. [Ref. 15101] One Basic student was not in membership during the February 2022 reporting survey week; therefore, the student should not have been reported for FEPF funding. We propose the following adjustment:

101 Basic K-3	<u>(.4999)</u>	(.4999)
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16. [Ref. 15102] The parents of two ELL students were not notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	1.6670	
130 ESOL	<u>(1.6670)</u>	.0000

17. [Ref. 15103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Vernon Elementary School (#0151) (Continued)

18. [Ref. 15171] One teacher taught Language Arts to a class that included ELL students but was not certified in ESOL and was not approved by the School Board to teach out of field. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We also noted that the teacher had earned only 60 of the 300 in-service points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.5834	
130 ESOL	<u>(.5834)</u>	<u>.0000</u>
		<u>(.4999)</u>
Proposed Net Adjustment		<u>(.9386)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Washington County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (2) EPs and IEPs are timely prepared and retained in readily accessible files; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared or reviewed; (4) parents of ELL students are timely notified of their children's ESOL placements; (5) *ELL Student Plans* are timely prepared; (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, and ELL Committees are timely convened subsequent to these assessments; (7) teachers are properly certified, or if not properly certified are timely approved by the School Board to teach out of field, and the students' parents are notified of the teachers' out-of-field placements; (8) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503, FAC, and in accordance with the teachers' in-service training timelines, and (9) 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*.

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

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

A summary discussion of the significant features of the Washington 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 Washington 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 Washington 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 ten 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 \$19.4 million was provided through the FEFP to the District for the District-reported 3,297.49 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*

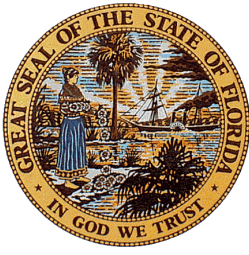
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

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 – Attendance Recordkeeping	1
1. Chipley High School	2 through 7
2. Vernon High School	8 through 11
3. Vernon Middle School	NA
4. Washington Academy of Varying Exceptionalities	12 through 14
5. Vernon Elementary School	15 through 18
6. Washington Virtual Instruction Program	NA
7. Washington Virtual Franchise	NA

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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 Washington 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 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 Washington 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, 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. 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 students' reported ridership classification or eligibility for State transportation

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.

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
September 21, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Washington 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 (86) 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 (3,299) 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	123
All Other FEFP Eligible Students	<u>3,176</u>
Total	<u>3,299</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 75 of 247 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 3, 5, 6, 7, and 8 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	(3)	-	-
Our tests included 247 of the 3,299 students reported as being transported by the District.	-	75	(71)
In conjunction with our general tests of student transportation we identified certain issues related to 396 additional students.	-	<u>396</u>	<u>(396)</u>
Totals	<u>(3)</u>	<u>471</u>	<u>(467)</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

Washington 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*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2021 reporting survey periods and the February and June 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 review of student ridership disclosed that the number of DIT in the October 2021 and February 2022 reporting survey periods was incorrectly reported as 90 DIT. The District’s closure due to storms on Wednesday, August 17, 2021, and Thursday, March 31, 2022, resulted in a reduction of 1 instructional school day in both the October 2021 and February 2022 reporting survey periods. Consequently, 89 DIT should have been reported. In addition, the ESY Program was scheduled for 12 DIT in the June 2022 reporting survey; however, the students were reported for 24 or 90 DIT. We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(51)
All Other FEFP Eligible Students	(1,535)

89 Days in Term

IDEA - PK through Grade 12, Weighted	51
All Other FEFP Eligible Students	1,535

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(56)	
All Other FEFP Eligible Students	(1,573)	

89 Days in Term

IDEA - PK through Grade 12, Weighted	56	
All Other FEFP Eligible Students	1,573	

June 2022 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

24 Days in Term

IDEA - PK through Grade 12, Weighted	(16)	
All Other FEFP Eligible Students	(65)	

12 Days in Term

IDEA - PK through Grade 12, Weighted	16	
All Other FEFP Eligible Students	<u>68</u>	0

2. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by three. One van was incorrectly counted as a bus in the October 2021 and February 2022 reporting survey periods, and the bus report for one bus involving one student in the June 2022 reporting survey period was missing and could not be located. We propose the following adjustments:

October 2021 Survey

Number of Buses in Operation	(1)
------------------------------	-----

February 2022 Survey

Number of Buses in Operation	(1)
------------------------------	-----

June 2022 Survey

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

(3)

12 Days in Term

All Other FEFP Eligible Students	(1)
----------------------------------	-----

3. [Ref. 53] Our general tests disclosed that 32 PK students (3 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or students whose parent is enrolled in the Teenage Parent (*Finding Continues on Next Page*)

Findings

Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

89 Days in Term

All Other FEFP Eligible Students (8)

February 2022 Survey

89 Days in Term

All Other FEFP Eligible Students (23)

June 2022 Survey

12 Days in Term

All Other FEFP Eligible Students (1) (32)

4. [Ref. 54] Our general tests disclosed that four students were not marked by the bus driver as riding the bus during the applicable reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2021 Survey

89 Days in Term

All Other FEFP Eligible Students (2)

February 2022 Survey

89 Days in Term

All Other FEFP Eligible Students (2) (4)

5. [Ref. 55] Our general review of transportation records evidenced that the ridership of 423 students (61 students in our test) was not properly supported for State transportation funding. Specifically, we noted 356 students were reported on bus or van drivers' reports that were not appropriately dated by the drivers attesting to the accuracy of the ridership, 66 students reported in the June 2022 reporting survey period were ineligible as the students were not ESE students receiving ESY services or were not students enrolled in a non-residential DJJ program, and 1 student's ridership dates were after the dates the bus driver signed the bus reports and attested to the accuracy of the ridership. We propose the following adjustments:

October 2021 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students (182)

		Students Transported Proposed Net Adjustments
Findings		
February 2022 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	(157)	
June 2022 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(16)	
All Other FEFP Eligible Students	<u>(66)</u>	(423)
6. [Ref. 56] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2021 Survey		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	
February 2022 Survey		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0
7. [Ref. 57] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:		
October 2021 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	<u>(4)</u>	(4)
8. [Ref. 58] The ridership of three students in our test was not attested to by the bus driver as the students were marked as riding the bus after the date the bus driver signed the bus driver report. We propose the following adjustment:		
February 2022 Survey		
<u>89 Days in Term</u>		
All Other FEFP Eligible Students	<u>(3)</u>	<u>(3)</u>
Proposed Net Adjustment		<u>(467)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Washington County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation and the number of DIT are accurately reported; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership; (3) only PK students classified as students with disabilities under the IDEA or students whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (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) only ESE students requiring ESY services, as noted on the students' IEPs specifying the need for transportation, are reported for State transportation funding during the summer reporting survey periods; (6) 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 (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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 Washington 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 Washington County

For the fiscal year ended June 30, 2022, the District received \$923,811 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	37	1,586	231
February 2022	37	1,629	231
June 2022	<u>12</u>	<u>84</u>	<u>6</u>
Totals	<u>86</u>	<u>3,299</u>	<u>468</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



Joseph Taylor
Superintendent of Schools
(850) 638-6222
Fax (850) 638-6226

**Washington County
District School Board**
"An Equal Opportunity Agency"
652 Third Street
Chipley, Florida 32428

District 1
Cindy Johnson Brown
P.O. Box 295, Wausau
District 2
Dr. Lou Cleveland
315 Hwy 273, Chipley
District 3
Milton L. Brown
3399 Mallory Road, Vernon
District 4
Will "Tonka" Taylor
730 Sewell Farms Road, Chipley
District 5
Cheryl Ann Williams
1456 Clayton Road, Chipley

September 21, 2023

Ms. Sherrill F. Norman, CPA
Auditor General
Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman,

The following letter is in response to our district's audit of state requirements governing the Florida Education Finance Program (FEFP) and student transportation for the fiscal year ending June 30, 2022.

The district is in agreement with the following findings and corrective actions are outlined below:

Schedule D

Full-time Equivalent (FTE) Students

Districtwide - Attendance Recordkeeping

1. [Ref. 1]: The Director of Technology will provide training regarding the procedural process for taking and reporting attendance. This training will include the specific procedures related to retaining attendance records completed by substitute teachers consistent with DOE's *Attendance Recordkeeping System Handbook*.

Chipley High School (#0021)

2. [Ref. 2172]: Site supervisors have been and will continue to be reminded by email to request approval of out-of-field teachers as well as comply and maintain documentation of compliance with Parent Right to Know requirements. Principals will be instructed to include out of field language within initial hire board memos of out of field instructors as well as include in out of field memos prior to October and February FTE windows. In addition, we are working to develop automated alerts/letters within the SIS as an additional layer of oversight.
3. [Ref. 2101]: District MIS staff as well as District Directors will train relevant staff to include Principals regarding the importance of accurate record keeping as well as checks

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and balances for accurate data reporting. The circumstances that resulted in noncompliance have been identified by District Staff therefore training will include the importance of communication between District ESE staff and Data Entry staff pertaining to eligibility dates.

4. [Ref. 2102]: The Director of Curriculum will review with staff the process to notify a student's parents of ESOL placement and updating an ELL Plan, as necessary.
5. [Ref. 2103]: The Director of ESE will review this finding with appropriate staff to include review/completion of the Matrix of Services form when an IEP meeting, the importance of accurate and timely communication of any changes to data entry, and accurate and timely inputting of data.
6. [Ref. 2104]: Same as Ref: 2103 above.
7. [Ref. 2171]: This particular out-of-field noncompliance involved District Certification Issuance. The individual that previously managed this retired which resulted in a training deficit. This will be addressed through training of new staff.

Vernon High School (#0051)

8. [Ref. 5171]: Same as Ref: 2172 above.
9. [Ref. 5101]: The Director of ESE will address this oversight with the appropriate staff.
10. [Ref. 5102]: Same as Ref: 2102 above.
11. [Ref. 5172]: Same as Ref: 2172 above.

Washington Academy of Varying Exceptionalities (#0123)

12. [Ref. 12301]: Same as Ref: 2103 above.
13. [Ref. 12302]: Same as Ref: 2103 above.
14. [Ref. 12371]: Same as Ref: 2172 above.

Vernon Elementary School (#0151)

15. [Ref. 15101]: Same as Ref: 2101 above.
16. [Ref. 15102]: Same as Ref: 2102 above.
17. [Ref. 15103]: Same as Ref: 2103 above
18. [Ref. 15171]: Same as Ref: 2172 above.

Schedule G
Student Transportation

1. [Ref. 51]: The Transportation Specialist is engaging in conversation with the District MIS department to facilitate additional checks that will address the likelihood of this oversight.
2. [Ref. 52]: The Transportation Specialist and staff will improve communication with related staff to ensure knowledge of vehicle type involved in transportation and exercise more care to ensure accurate reporting.
3. [Ref. 53]: The District had recently expanded VPK offerings. The Transportation Specialist and staff will improve controls to remedy the oversight of VPK rider eligibility. In addition, transportation and MIS are working to develop a visual signifier within our student management system to denote a differentiation between VPK and ESE PK
4. [Ref. 54]: The Transportation Specialist will review with the transportation staff the process for updating and maintaining an accurate list of students to include capturing all the required information to ensure accurate and timely reporting.
5. [Ref. 55]: Same as Ref: 54 above.
6. [Ref. 56]: The Director of Transportation will coordinate with the ESE Director to ensure that students classified for IDEA weighted ridership meet the eligibility criteria requirements and are clearly noted in student's IEP.
7. [Ref. 57]: The Transportation Specialist will review with the transportation staff the process for accurately reporting the ridership category of "All Other FEFP Eligible Students" to include the exclusion of all riders that live less than 2 miles from their assigned schools.
8. [Ref 58]: Same as Ref: 54 above.

Per recommendations from this audit and to comply with all State requirements governing both student FTE and student transportation, district and school-administrators will exercise more care to review procedures and train staff to prevent future errors in reporting.

Sincerely,



Joseph Taylor, Superintendent
Washington County School District