



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



TAYLOR COUNTY DISTRICT SCHOOL BOARD
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
FULL-TIME EQUIVALENT (FTE) STUDENTS
AND
STUDENT TRANSPORTATION

For the Fiscal Year Ended June 30, 2005

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The Board members and Superintendent of Schools who served during the examination period were: Brenda H. Carlton, Chairman; Delton "Danny" Lundy, Vice Chairman; Shirley Y. Titus (to 4/19/05); Mark Southerland (from 6/09/05); Kenneth R. Dennis; Darrell Whiddon; and Oscar M. Howard, Jr., Superintendent.

This examination was conducted by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Taylor County District School Board
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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 TAYLOR COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated September 7, 2005, that the Taylor County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards 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 and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance: 10 of the 26 students in our Exceptional student sample for Support Levels 4 and 5 had exceptions involving reporting errors or records that were not properly and accurately prepared. (See SCHEDULE D, finding Nos. 2, 3, 8, 9, 10, and 11.)


In our opinion, except for the instances of material noncompliance mentioned above involving the reporting of, and the preparation of supporting documentation for, Exceptional students in Support Levels 4 and 5, the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the aforementioned requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to the reporting of, and the preparation of supporting documentation for, Exceptional students in Support Levels 4 and 5. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Taylor County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
November 4, 2005

SCHEDULE A

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	8	100.00%	1,853	100.00%	2,353.4479	100.00%
Sample Size ⁴	5	62.50%	83	4.48%	72.8000	3.09%
Net Audit Adjustments ⁵	-	-	(2)	(2.41%)	.0000	-
2. English for Speakers of Other Languages (ESOL)						
Population ³	1	100.00%	2	100.00%	.5000	100.00%
Sample Size ⁴	1	100.00%	2	100.00%	.5000	100.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	.0000	-
3. Exceptional - Basic with ESE Services						
Population ³	8	100.00%	619	100.00%	730.2842	100.00%
Sample Size ⁴	5	62.50%	74	11.95%	61.2800	8.39%
Net Audit Adjustments ⁵	-	-	(4)	(5.41%)	(.5600)	-
4. Exceptional - ESE Support Levels 4 and 5						
Population ³	7	100.00%	31	100.00%	22.1547	100.00%
Sample Size ⁴	4	57.14%	26	83.87%	16.3601	73.84%
Net Audit Adjustments ⁵	-	-	(10)	(38.46%)	(2.2401)	-
5. Vocational On-the-Job Training (OJT)						
Population ³	1	100.00%	56	100.00%	14.9000	100.00%
Sample Size ⁴	1	100.00%	15	26.79%	3.7000	24.83%
Net Audit Adjustments ⁵	-	-	(2)	(13.33%)	(.2000)	-
6. Vocational 9-12 (Excl. OJT)						
Population ³	3	100.00%	0	0.00%	40.1374	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments ⁵	-	-	(0)	(0.00%)	(.0000)	-

All Programs						
Population ³	8	100.00%	2,561	100.00%	3,161.4242	100.00%
Sample Size ⁴	5	62.50%	200	7.81%	154.6401	4.89%
Net Audit Adjustments ⁵	-	-	(18)	(9.00%)	(3.0001)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Taylor County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

Description¹	Number of Schools	% of Pop.	Number of Teachers (w/Exceptions)	% of Pop. (Sample)	Number of Unweighted FTE²
Teacher Certification					
Population	8	100.00%	40	100.00%	-
Sample Size ⁴	5	62.50%	20	50.00%	-
Net Audit Adjustments ⁵	-	-	(2)	(10.00%)	-
Basic	-	-	-	-	8.8150
Basic with ESE Services	-	-	-	-	(3.2250)
ESE Support Levels 4 and 5	-	-	-	-	(.2400)
Vocational 9-12	-	-	-	-	<u>(5.3500)</u>
					<u>.0000</u>
Net Audit Adjustments					<u>(3.0001)</u>

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, English for Speakers of Other Languages (ESOL), Exceptional, and Vocational). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Vocational sample was limited to only those students who participated in on-the-job training (OJT). The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2005. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in Exceptional education or Vocational education or taught courses to Limited English Proficient (LEP) students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments generally reclassify reported FTE to Basic education for all exceptions except for those involving a student's attendance or enrollment (the audit adjustments for which take the reported FTE to zero).

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	(1.0000)	1.012	(1.0120)
102 Basic 4-8	2.2500	1.000	2.2500
103 Basic 9-12	7.5650	1.132	8.5636
111 Grades K-3 with ESE Services	(.0600)	1.012	(.0607)
112 Grades 4-8 with ESE Services	(1.6250)	1.000	(1.6250)
113 Grades 9-12 with ESE Services	(2.1000)	1.132	(2.3772)
254 ESE Support Level 4	(.7400)	3.948	(2.9215)
255 ESE Support Level 5	(1.7401)	5.591	(9.7289)
300 Vocational 9-12	<u>(5.5500)</u>	1.187	<u>(6.5879)</u>
Total	<u>(3.0001)</u>		<u>(13.4996)</u>

¹ See NOTE A6.

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

³ Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0041</u>	<u>#0051</u>	<u>#0121</u>	
101 Basic K-3	.....	(.5000)	.....	(.5000)
102 Basic 4-8	.5000	.....	1.7500	2.2500
103 Basic 9-12	.....	.....	3.3650	3.3650
111 Grades K-3 with ESE Services	.....	(.0600)	.....	(.0600)
112 Grades 4-8 with ESE Services	.0000	.....	(1.6250)	(1.6250)
113 Grades 9-12 with ESE Services	.....	.....	(1.0000)	(1.0000)
254 ESE Support Level 4	.5000	.....	(.2400)	.2600
255 ESE Support Level 5	(1.8800)	.....	.....	(1.8800)
300 Vocational 9-12	.....	.....	<u>(2.2500)</u>	<u>(2.2500)</u>
Total	<u>(.8800)</u>	<u>(.5600)</u>	<u>.0000</u>	<u>(1.4400)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2005

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>		<u>Total</u>
		<u>#0141</u>	<u>#0161</u>	
101 Basic K-3	(.5000)	(.5000)	.....	(1.0000)
102 Basic 4-8	2.2500	.....	.....	2.2500
103 Basic 9-12	3.3650	.....	4.2000	7.5650
111 Basic K-3 w/ ESE Services	(.0600)	.....	.....	(.0600)
112 Basic 4-8 w/ ESE Services	(1.6250)	.....	.....	(1.6250)
113 Basic 9-12 w/ ESE Services	(1.0000)	.....	(1.1000)	(2.1000)
254 ESE Support Level 4	.2600	(2.0000)	1.0000	(.7400)
255 ESE Support Level 5	(1.8800)	1.6199	(1.4800)	(1.7401)
300 Vocational 9-12	<u>(2.2500)</u>	.....	<u>(3.3000)</u>	<u>(5.5500)</u>
Total	<u>(1.4400)</u>	<u>(.8801)</u>	<u>(.6800)</u>	<u>(3.0001)</u>

¹ These adjustments are for unweighted FTE. (See NOTE A4.)

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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* issued by the Department of Education. In our opinion, except for instances of material noncompliance involving the reporting of, and the preparation of supporting documentation for, Exceptional students in Support Levels 4 and 5, the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2005. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 14.

Findings

**Net Audit
 Adjustment
 (Unweighted FTE)**

Taylor County Elementary School (#0041)

1. [Ref. 4101] The file for one student in the October 2004 survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. The student's old IEP expired in September 2004 and the student's new IEP was not prepared until January 2005. We made the following audit adjustments:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

2. [Ref. 4102] Two Exceptional students in the October and February surveys were not reported in accordance with their Matrix of Services forms. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	<u>(1.0000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Taylor County Elementary School (#0041) (Continued)

3. [Ref. 4103] The course schedules for two students (one in October and one in February) were incorrectly reported. The schedules indicated that the students received both Hospital and Homebound instruction of 180 Class Minutes, Weekly (CMW) or .0600 FTE and on-campus instruction of 1,320 CMW or .4400 FTE; however, the students were not provided on-campus instruction during survey and should have been reported only for their homebound instructional time. We made the following audit adjustment:

255 ESE Support Level 5	(.8800)	(.8800)
		(.8800)

Child Development Center (#0051)

4. [Ref. 5101] One Basic student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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5. [Ref. 5102] The logs recording the delivery of speech and language therapy services to Exceptional students during the 2004-05 school year had been discarded and, thus, were not available for our examination. However, we were able to verify the delivery of such services to all but two of our sample students by using other documentation that had been prepared by the Speech Therapist. We made the following audit adjustment for these two students:

111 Grades K-3 with ESE Services	(.0600)	(.0600)
		(.5600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Taylor County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Taylor Educational Academy (#0121)

6. [Ref. 12171] One teacher was not properly certified and was not approved by the School Board to teach Exceptional education out-of-field during the school terms covered by the October and February surveys. The teacher was certified in General Science, but taught classes which were composed entirely of either Exceptional students or Vocational students; consequently, the teacher needed certification in both Exceptional education and Vocational education. We also noted that the parents of the students taught by this out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

102 Basic 4-8	1.6250	
112 Grades 4-8 with ESE Services	(1.6250)	
102 Basic 4-8	.1250	
254 ESE Support Level 4	(.1250)	
103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	(1.0000)	
103 Basic 9-12	.1150	
254 ESE Support Level 4	(.1150)	
103 Basic 9-12	2.2500	
300 Vocational 9-12	(2.2500)	<u>.0000</u>
		<u>.0000</u>

Perry Primary School (#0141)

7. [Ref. 14101] One Basic student in the February survey was absent during the entire survey period and should not have been reported with the survey's results. We made the following audit adjustment:

101 Basic K-3	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Findings</u>	<u>Net Audit Adjustment (Unweighted FTE)</u>
<u>Perry Primary School (#0141)</u> (Continued)	
8. [Ref. 14102] <u>Two Exceptional students in the October and February surveys were not reported in accordance with their <i>Matrix of Services</i> forms. We made the following audit adjustments:</u>	
254 ESE Support Level 4	(2.0000)
255 ESE Support Level 5	<u>2.0000</u>
	.0000
9. [Ref. 14103] <u>Two Exceptional students in the Hospital and Homebound program in the October and February surveys were reported for more homebound instructional time than was provided. The students were reported for 500 Class Minutes, Weekly (CMW) or .1667 FTE, but should have been reported for 120 CMW or .0400 FTE. We made the following audit adjustment:</u>	
255 ESE Support Level 5	(.3801)
	(.3801)
	<u>(.8801)</u>
<u>Taylor County High School (#0161)</u>	
10. [Ref. 16101] <u>The <i>Matrix of Services</i> form for one Exceptional student in the October and February surveys incorrectly included a Special Considerations point for which the student was not eligible. The point was for a student with a <i>Matrix</i> score of 17 points and a Level 5 rating in three of the five Domains; however, this student's <i>Matrix</i> score was 21 points. We made the following audit adjustments:</u>	
254 ESE Support Level 4	1.0000
255 ESE Support Level 5	<u>(1.0000)</u>
	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Taylor County High School (#0161) (Continued)

11. [Ref. 16102] One Exceptional student in the Hospital and Homebound program in the October and February surveys was reported for more homebound instructional time than was provided. The student was reported in both surveys for 900 Class Minutes, Weekly (CMW) or .3000 FTE; however, the student should have been reported in the October survey for only 360 CMW or .1200 FTE, and did not receive any homebound instruction in the February survey. We made the following audit adjustment:

255 ESE Support Level 5	(.4800)	(.4800)
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12. [Ref. 16103] The file for one Exceptional student in the October survey did not contain an Individual Educational Plan (IEP) that was valid for that survey. The student's old IEP expired on September 11, 2004 (before the October survey), and the student's new IEP was not prepared until November 13, 2004 (after the October survey). We made the following audit adjustments:

103 Basic 9-12	.5000	
113 Grades 9-12 with ESE Services	(.5000)	.0000

13. [Ref. 16104] The timecards for two Vocational students in an on-the-job training (OJT) program in the October survey were missing and could not be located. We made the following audit adjustment:

300 Vocational 9-12	(.2000)	(.2000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Taylor County High School (#0161) (Continued)

14. [Ref. 16171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school term covered by the October survey. The teacher was certified in Industrial Arts-Technology Education, but taught one Basic course that required certification in Math and three Vocational courses that required certification in Drafting. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustments:

103 Basic 9-12	3.7000	
113 Grades 9-12 with ESE Services	(.6000)	
300 Vocational 9-12	<u>(3.1000)</u>	<u>.0000</u>
		<u>(.6800)</u>
		<u>(3.0001)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) Exceptional students are reported in accordance with their *Matrix of Services* forms; (2) the reporting of students in the Hospital and Homebound program is based on the amount of instruction provided by the homebound instructor; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in Exceptional education courses; (4) timecards for students in on-the-job training (OJT) programs are properly completed and retained in readily accessible files; (5) only eligible students who were in attendance and membership for a particular survey are reported for funding; and (6) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; and (7) the parents of students taught by out-of-field teachers are notified of the teacher’s out-of-field status prior to the courses being reported for funding.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements governing full-time equivalent (FTE) students and the Florida Education Finance Program (FEFP).

Regulatory Citations

Reporting

- Section 1011.60, F.S. Minimum Requirements of Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. Definitions
- Section 1011.62, F.S. Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005

Attendance

- Section 1003.23, F.S. Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. . Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. Maintaining Auditable FTE Records
- FTE General Instructions 2004-2005
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Taylor County District School Board
**FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS**
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- Section 1003.56, F.S.English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S.Education for Speakers of Other Languages
- Rule 6A-6.0901, F.A.C.Definitions Which Apply to Programs for Limited English Proficient Students
- Rule 6A-6.0902, F.A.C.Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students
- Rule 6A-6.0904, F.A.C.Equal Access to Appropriate Programming for Limited English Proficient Students

Vocational On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C.Pupil Attendance Records

Exceptional Education

- Section 1003.57(5), F.S.Exceptional Students Instruction
- Section 1011.62, F.S.Funds for Operation of Schools
- Section 1011.62(1)(e), F.S.Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C.Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C.Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C.Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C.Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Special Programs and Procedures for Exceptional Students

Vocational On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms in Vocational Education Program
- FTE General Instructions 2004-2005

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Regulatory Citations (Continued)

Teacher Certification

- Section 1003.56, F.S. English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. Education For Speakers of Other Languages
- Section 1012.42(2), F.S. Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C. Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. Definitions and Requirements Which Apply to All Dropout Prevention Programs

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations regarding full-time equivalent (FTE) students.

A copy of management's response may be found on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of the District, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

1. School District of Taylor County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Taylor County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking vocational-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. The geographic boundaries of the District are those of Taylor County. For the fiscal year ended June 30, 2005, the District operated eight schools, reported 3,161.4242 unweighted full-time equivalent (FTE) students, and received approximately \$10.3 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which 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.

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

3. Full-Time Equivalent (FTE) Students

The funding provided by FEFP is based upon 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 (full-time equivalent) student. For example, for kindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

4. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted full-time equivalent (FTE) students 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 this product 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.

5. FTE Surveys

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2004-05 school year were conducted during and for the following weeks: survey one was performed for July 12-16, 2004; survey two was performed for October 11-15, 2004; survey three was performed for February 7-11, 2005; and survey four was performed for June 13-17, 2005.

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY (Continued)

6. Educational Programs

The Florida Education Finance Program (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 as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (9-12).

7. Statutes and Rules

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

- Chapter 1000, F.S. K-20 General Provisions
- Chapter 1001, F.S. K-20 Governance
- Chapter 1002, F.S. Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. Public K-12 Education
- Chapter 1006, F.S. Support for Learning
- Chapter 1007, F.S. Articulation and Access
- Chapter 1010, F.S. Financial Matters
- Chapter 1011, F.S. Planning and Budgeting
- Chapter 1012, F.S. Personnel
- Chapter 6A-1, F.A.C. Finance and Administration
- Chapter 6A-4, F.A.C. Certification
- Chapter 6A-6, F.A.C. Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and the Florida Education Finance Program (FEFP). The following schools were in our sample:

Taylor County District School Board
FULL-TIME EQUIVALENT (FTE) STUDENTS
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Taylor County Elementary School	1 through 3
2. Child Development Center	4 and 5
3. Taylor Educational Academy	6
4. Perry Primary School	7 through 9
5. Taylor County High School	10 through 14



WILLIAM O. MONROE, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
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Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT TAYLOR COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated September 7, 2005, that the Taylor County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005. 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 *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards 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 and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Our examination procedures disclosed the following instances of material noncompliance involving the District's reported student ridership: 62 of the 246 students in our student sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE B, finding Nos. 4, 5, 6, 7, and 8.)

In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Taylor County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2005.

The results of our examination disclosed other instances of noncompliance with the aforementioned requirements, in addition to those of a material nature mentioned above. We considered these other instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE B. The impact of those instances of noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls over the classification and reporting of transported students and the associated recordkeeping. The relevant populations, samples, and exception totals that pertain to these instances of noncompliance are presented in SCHEDULE A herein. We performed our examination to express an opinion on the District's compliance with the State requirements previously mentioned and not for the purpose of expressing an opinion on the District's related internal controls; accordingly, we express no such opinion.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Taylor County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA
November 4, 2005

SCHEDULE A

Taylor County District School Board
STUDENT TRANSPORTATION
POPULATIONS, SAMPLES, AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population ¹	107	100.00%	3,778	100.00%
Sample ²	23	21.50%	246	3.20%
<u>General Tests</u>				
Students w/ Exceptions ³	-	-	-	-
Net Audit Adjustments	-	-	20	.53%
<u>Detailed Tests</u>				
Sample Students w/ Exceptions	-	-	62	(25.20%)
Non-sample Students w/ Exceptions	-	-	64	NA
<u>Net Audit Adjustments</u>				
Sampled Students	-	-	(47)	NA
Non-Sampled Students	-	-	(64)	NA
<u>General and Detailed Tests</u>				
Total Net Audit Adjustments	-	-	(91)	2.41%

NA - Not Applicable

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2005. The District reported 3,778 students in the following ridership categories: 104 in IDEA (K-12), Weighted; 119 in IDEA (PK), Unweighted; 28 in Teenage Parents and Infants; and 3,527 in Two Miles or More. The District also reported operating a total of 107 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Our General Tests do not include the selection and testing of individual students; consequently, there are no test results presented above for General Tests/ Students with Exceptions.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Taylor County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions* issued by the Department of Education.. In our opinion, except for instances of material noncompliance involving the classification and reporting of transported students, the Taylor County District Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2005. The instances of noncompliance disclosed by our examination procedures require management's attention and action, as recommended on page 29.

**Students
 Transported
 Net Audit
Adjustment**

Findings

Our examination procedures included both general tests and detailed tests. For our general tests, we made inquiries concerning the District's transportation of students and reconciled the District's reported ridership totals for the fiscal year ended June 30, 2005, to the supporting records. Our general tests disclosed the instances of noncompliance discussed in finding Nos. 1, 2, and 3. Our detailed tests of the specific ridership categories for students sampled from the July, October, February, and June surveys disclosed the instances of noncompliance discussed in finding Nos. 4, 5, 6, 7, and 8.

General Tests

1. [Ref. 53] The number of buses reported in the February survey was overstated by one bus. Bus no. 73 was counted twice. We made the following audit adjustment:

February 2005 Survey (90 Days-in-Term)

Number of Buses in Operation	<u>(1)</u>	-
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2. [Ref. 51] Our reconciliation of the District's reported ridership for the October survey to the supporting records for that survey disclosed posting and clerical errors in the District's ridership summaries. These errors resulted in a net understatement of 19 students in Two Miles or More and 1 student in IDEA (PK), Unweighted. We made the following audit adjustments:

October 2004 Survey (90 Days-in-Term)

IDEA (PK), Unweighted	1	
Two Miles or More	<u>19</u>	20

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Taylor County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

General Tests (Continued)

3. [Ref. 52] The number of days-in-term for 78 students who were transported in the June survey to Perry Primary School, Steinhatchee School, and Taylor County Elementary School was reported incorrectly as either 22 or 24 days. The correct number of days was 19. We made the following audit adjustments:

June 2005 Survey

19 Days-in-Term

IDEA (K-12), Weighted	1	
Two Miles or More	77	

22 Days-in-Term

IDEA (K-12), Weighted	(1)	
Two Miles or More	(10)	

24 Days-in-Term

Two Miles or More	(67)	0
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Net Audit Adjustments from General Tests		<u>20</u>
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Detailed Tests

4. [Ref. 54] Eighty-nine pre-kindergarten students (43 in the October survey and 46 in the February survey) were reported incorrectly in IDEA (PK), Unweighted. The students were not enrolled IDEA or Teenage Parent and Infants-related programs and, thus, were not eligible for State transportation funding. We made the following audit adjustments:

October 2004 Survey (90 Days-in-Term)

IDEA (PK), Unweighted (Sample Students)	(5)	
IDEA (PK), Unweighted (Non-Sample Students)	(38)	

February 2005 Survey (90 Days-in-Term)

IDEA (PK), Unweighted (Sample Students)	(24)	
IDEA (PK), Unweighted (Non-Sample Students)	(22)	(89)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Taylor County District School Board
**STUDENT TRANSPORTATION
 FINDINGS AND AUDIT ADJUSTMENTS**
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

5. [Ref. 55] Six pre-kindergarten students in the June survey were reported incorrectly in Two Miles or More. The students were enrolled in programs that were not IDEA or Teenage Parent and Infants-related and, thus, were not eligible for State transportation funding. We made the following audit adjustments:

June 2005 Survey (19 Days-in-Term)

Two Miles or More (Sample Students)	(2)	
Two Miles or More (Non-Sample Students))	(4)	(6)

6. [Ref. 56/57] Eighteen students were reported incorrectly in IDEA (K-12), Weighted (ten in the October survey and eight in the February survey). The Individual Educational Plans (IEPs) for four of the students were not valid for the survey concerned; the IEPs for eight students did not indicate that the students met one or more of the five criteria necessary for classification in an IDEA weighted category; and six students were not IDEA students. Fourteen of the 18 students were eligible for Two Miles or More. We made the following audit adjustments:

Ref. 56 October 2004 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(4)	
Two Miles or More	3	

February 2005 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(6)	
Two Miles or More	5	(2)

Ref. 57 October 2004 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(2)	
Two Miles or More	2	

February 2005 Survey (90 Days-in-Term)

IDEA (K-12), Weighted	(6)	
Two Miles or More	4	(2)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Taylor County District School Board
STUDENT TRANSPORTATION
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2005

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests (Continued)

7. [Ref. 58] One student in the February survey was reported incorrectly in the Teenage Parent and Infants ridership category. The student was not enrolled in the Teenage Parent and Infants program and, thus, was not eligible to be reported in that category. However, the student lived more than two miles from school and was eligible for Two Miles or More. We made the following audit adjustments:

February 2005 Survey (90 Days-in-Term)

Teenage Parent and Infants	(1)	
Two Miles or More	<u>1</u>	0

8. [Ref. 59] Twelve students (two in October, seven in February, and three in June) were reported incorrectly in Two Miles or More. All of the students lived less than two miles from school. We made the following audit adjustments:

October 2004 Survey (90 Days-in-Term)

Two Miles or More	(2)	
-------------------	-----	--

February 2005 Survey (90 Days-in-Term)

Two Miles or More	(7)	
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June 2005 Survey (16 Days-in-Term)

Two Miles or More	(3)	<u>(12)</u>
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Net Audit Adjustments from Detailed Tests		<u>(111)</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE C

Taylor County District School Board
STUDENT TRANSPORTATION
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2005

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only eligible pre-kindergarten students are reported for transportation funding; (2) the distance from home to school, for students classified in Two Miles or More, is verified prior to being reported; (3) only Exceptional students whose need for special transportation services is documented on their *Individual Educational Plans* (IEPs) are reported in IDEA weighted ridership categories; and (4) days-in-term are appropriately documented and accurately reported.

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 governing student transportation.

Regulatory Citations

- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation
- Student Transportation General Instructions

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Taylor County District School Board
STUDENT TRANSPORTATION
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2005

Management agreed with our findings and recommendations regarding student transportation.

A copy of management's response may be found on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Taylor County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2005

NOTE A - SUMMARY

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Vocational or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

2. Transportation in Taylor County

For the fiscal year ended June 30, 2005, the District received approximately \$775,000 in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2004	0	0
October 2004	50	1,784
February 2005	50	1,857
June 2005	<u>7</u>	<u>137</u>
Total	<u>107</u>	<u>3,778</u>

3. Statutes and Rules

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

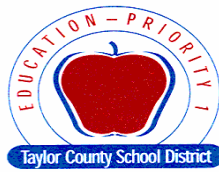
- Chapter 1006, Part I, E., F.S.Transportation of Public K-12 Students
- Section 1011.68, F.S.Funds for Student Transportation
- Chapter 6A-3, F.A.C.Transportation

Taylor County District School Board
STUDENT TRANSPORTATION
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2005

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2005. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

MANAGEMENT'S RESPONSE


**District School Board
of Taylor County, Florida**

318 North Clark Street
Perry, FL 32347

Phone: 850.838.2500
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Superintendent
Oscar M. Howard, Jr.

Board Members

Mark Southerland
Residence Area One
Brenda H. Carlton
Residence Area Two

Darrell Whiddon
Residence Area Three

Danny Lundy
Residence Area Four
Kenneth R. Dennis
Residence Area Five

December 8, 2005

Mr. William O. Monroe, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Subject: Response to Fiscal Year 2004-05 FTE and FEFP Audit

Dear Mr. Monroe:

All findings have been reviewed and the Taylor County School District agrees with the findings and their FTE and FEFP adjustments.

The corrective actions in regards to the material noncompliance in the reporting of our Exceptional students FTE in Support Levels 4 and 5 are going to be addressed as follows:

Management will exercise more care to ensure that:

1. Students served in the Hospital/Homebound program will be reported for the amount of instruction provided by the homebound instructor only (unless they are also in attendance at the school site for a portion of the FTE Survey Week)
2. Students in ESE programs will be reported at the proper funding level in accordance with their Matrix of Services forms and will have adequate and timely documentation to support the reporting
3. Principals will be instructed to
 - a. Check each FTE entry of students in the Hospital/Homebound program to verify time
 - b. Check that all 254 and 255 funding levels for ESE students have appropriate Matrix of Services forms and teachers have adequate documentation to support the levels indicated before signing off on the FTE Surveys

An Equal Opportunity - Equal Access Employer

The corrective actions in regards to the material noncompliance involving the District's classification and reporting of transported students are going to be addressed as follows:

1. Multiple bus routes completed by bus 73 were recorded as two buses. Database has been corrected on Gateway Bus Manager to reflect one bus with two routes.
2. Reconciliation with student system and Gateway Bus Manager provides printout and discrepancy listing. Utilization of these listings will provide accurate ridership for surveys.
3. Survey 4 reflecting summer school term length ends June 30 each year. Uniform summer school schedule by all schools will eliminate and correct this discrepancy.
4. Clarification of eligibility of pre-kindergarten students has been received and will be strictly followed.
5. Clarification of eligibility of pre-kindergarten students has been received and will be strictly followed.
6. Updated, current, and correct IEPs will be used to determine eligibility of students classified in an IDEA weighted category.
7. A listing of students enrolled in the Teenage Parent and Infants Program will be reconciled with ridership reports to accurately reflect eligibility.
8. Our department now utilizes a computerized mapping system found on the internet to accurately determine Two Miles or More eligibility category. Use of this system will eliminate inaccurate distance from residence to school.

The Transportation Department will review and implement internal controls to insure compliance with requirements of the Florida Education Finance Program,

If you have any additional questions, please give me, or my secretary, Mrs. Sharlyne Beach a call at 838-2500.

Respectfully,

A handwritten signature in blue ink that reads "Oscar M. Howard Jr." in a cursive style.

Oscar M. Howard Jr.
Superintendent of Schools

OMH/sbbeach