



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**FRANKLIN 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: Jimmy Gander, Chair; Katie McKnight, Vice-Chair through 11/15/04; David Hinton, Vice-Chair from 11/16/04; George Thompson through 11/15/04; Denise Butler; John Richards; Teresa Ann Martin; and Jo Ann Gander, Superintendent of Schools.

This examination was conducted by Alice Pounds, CPA, and supervised 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](mailto: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.

Franklin County District School Board  
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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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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 FRANKLIN COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated September 29, 2005, that the Franklin 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 noncompliance:

1. Teachers

Three of the 13 teachers in our sample did not meet State requirements regarding qualified instructional personnel; School Board approval of out-of-field teacher assignments; or the notification of parents regarding out-of-field teachers. (See SCHEDULE D, finding Nos. 8, 9, and 10.)

2. Students

We noted exceptions involving 6 of the 15 students in our Exceptional student sample for ESE Support Levels 4 and 5, and all 11 of the students in our Vocational on-the-job training (OJT) sample. These exceptions included reporting errors and records that were not properly and accurately prepared or were missing and could not be located. (For Exceptional, See SCHEDULE D, finding Nos. 4, 6, 11, and 12. For Vocational OJT, see SCHEDULE D, finding Nos. 7 and 13.)

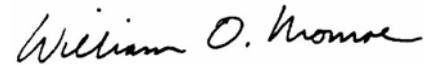
In our opinion, except for the instances of material noncompliance mentioned above involving teachers and certain students in the Exceptional (ESE Support Levels 4 and 5) and Vocational on-the-job training (OJT) programs, the Franklin County District School Board complied, in all material respects, with 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 FEFP requirements 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 teachers and the reporting of, and the preparation of supporting documentation for, Exceptional students in Support Levels 4 and 5 and students in Vocational on-the-job training. 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 Franklin 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,

A handwritten signature in cursive script that reads "William O. Monroe".

William O. Monroe, CPA  
January 18, 2006

**SCHEDULE A**

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

<u>Description<sup>1</sup></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 FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	7	100.00%	980	100.00%	1,002.4900	100.00%
Sample Size <sup>4</sup>	5	71.43%	80	8.16%	70.4134	7.02%
Net Audit Adjustments <sup>5</sup>	-	-	(6)	(7.50%)	(2.8416)	-
<b>2. English for Speakers of Other Languages (ESOL)</b>						
Population <sup>3</sup>	0	0.00%	0	0.00%	.0000	0.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	.0000	0.00%
Net Audit Adjustments <sup>5</sup>	-	-	(0)	(0.00%)	.0000	-
<b>3. Exceptional - Basic with ESE Services</b>						
Population <sup>3</sup>	7	100.00%	253	100.00%	243.6200	100.00%
Sample Size <sup>4</sup>	5	71.43%	37	14.62%	32.7000	13.42%
Net Audit Adjustments <sup>5</sup>	-	-	(3)	(8.11%)	.1168	-
<b>4. Exceptional - ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	4	100.00%	17	100.00%	14.2800	100.00%
Sample Size <sup>4</sup>	4	100.00%	15	88.24%	13.0000	91.04%
Net Audit Adjustments <sup>5</sup>	-	-	(6)	(40.00%)	(2.5432)	-
<b>5. Vocational 9-12</b>						
Population <sup>3</sup>	3	100.00%	18	100.00%	55.2400	100.00%
Sample Size <sup>4</sup>	2	66.67%	11	61.11%	4.0866	7.40%
Net Audit Adjustments <sup>5</sup>	-	-	(11)	(100.00%)	(2.0090)	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	7	100.00%	1,268	100.00%	1,315.6300	100.00%
Sample Size <sup>4</sup>	5	71.43%	143	11.28%	120.2000	9.14%
Net Audit Adjustments <sup>5</sup>	-	-	(26)	(18.18%)	(7.2770)	-

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE A (Continued)**

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

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<u>Teacher Certification</u>					
Population	7	100.00%	31	100.00%	-
Sample Size <sup>4</sup>	5	71.43%	13	41.94%	-
Net Audit Adjustments <sup>5</sup>	-	-	(3)	(23.08%)	-
Basic	-	-	-	-	3.0850
Basic with ESE Services	-	-	-	-	(.1668)
ESE Support Levels 4 and 5	-	-	-	-	(.1660)
Vocational 9-12	-	-	-	-	<u>(2.7522)</u>
					<u>.0000</u>
<u>District-Wide and Non-Sampled Students</u>					
Net Audit Adjustments <sup>5</sup>			<u>District-Wide</u>	<u>Non-Sampled</u>	
Basic	-	-	(.5003)	(.6412)	(1.1415)
Basic with ESE Services	-	-	(.1240)	(.2748)	(.3988)
ESE Support Levels 4 and 5	-	-	(.0228)	.0000	(.0228)
Vocational 9-12	-	-	<u>(.0093)</u>	<u>.0000</u>	<u>(.0093)</u>
			<u>(.6564)</u>	<u>(.9160)</u>	<u>(1.5724)</u>
<b>Net Audit Adjustments</b>					<u>(8.8494)</u>

<sup>1</sup> See NOTE A6.

<sup>2</sup> 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.)

<sup>3</sup> 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.)

<sup>4</sup> See NOTE B.

<sup>5</sup> 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

Franklin 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> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
102 Basic 4-8	(2.5606)	1.000	(2.5606)
103 Basic 9-12	1.6625	1.132	1.8820
112 Grades 4-8 with ESE Services	(.2000)	1.000	(.2000)
113 Grades 9-12 with ESE Services	(.2488)	1.132	(.2816)
254 ESE Support Level 4	(.8720)	3.948	(3.4427)
255 ESE Support Level 5	(1.8600)	5.591	(10.3993)
300 Vocational 9-12	<u>(4.7705)</u>	1.187	<u>(5.6626)</u>
Total	<u>(8.8494)</u>		<u>(20.6648)</u>

<sup>1</sup> See NOTE A6.

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

<sup>3</sup> 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

Franklin 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>District- Wide</u>	<u>Audit Adjustments<sup>1</sup></u>		<u>Balance Forward</u>
		<u>#0021</u>	<u>#0023</u>	
102 Basic 4-8	(.1026)	.....	(.4580)	(.5606)
103 Basic 9-12	(.3977)	.....	(1.3664)	(1.7641)
112 Grades 4-8 with ESE Services	.....	(.2000)	.....	(.2000)
113 Grades 9-12 with ESE Services	(.1240)	.....	(.4580)	(.5820)
254 ESE Support Level 4	(.0228)	.....	(.1832)	(.2060)
255 ESE Support Level 5	.....	.0400	.....	.0400
300 Vocational 9-12	<u>(.0093)</u>	<u>.....</u>	<u>.....</u>	<u>(.0093)</u>
Total	<u>(.6564)</u>	<u>(.1600)</u>	<u>(2.4656)</u>	<u>(3.2820)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE C (Continued)**

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

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>		<b>Total</b>
		<b>#0041</b>	<b>#0091</b>	
102 Basic 4-8	(.5606)	.....	(2.0000)	(2.5606)
103 Basic 9-12	(1.7641)	3.0080	.4186	1.6625
112 Grades 4-8 with ESE Services	(.2000)	.....	.....	(.2000)
113 Grades 9-12 with ESE Services	(.5820)	(.1668)	.5000	(.2488)
254 ESE Support Level 4	(.2060)	(.1660)	(.5000)	(.8720)
255 ESE Support Level 5	.0400	(.5000)	(1.4000)	(1.8600)
300 Vocational 9-12	<u>(.0093)</u>	<u>(3.7604)</u>	<u>(1.0008)</u>	<u>(4.7705)</u>
Total	<u>(3.2820)</u>	<u>(1.5852)</u>	<u>(3.9822)</u>	<u>(8.8494)</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Franklin 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 teachers and the reporting of, and the maintenance of supporting documentation for, certain students in the Exceptional (ESE Support Levels 4 and 5) and Vocational on-the-job training (OJT) programs, the Franklin 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 16.

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

**Missed Days of Instruction Not Made Up**

1. [Ref. 101] Two schools, the Franklin County Learning Center (#0022) and the Franklin County Learning Center–Adult (#0023), did not make up the five instructional days that were lost to the District due to hurricanes; consequently, each school provided only 875 hours of annual instruction rather than the 900 required. We made the following audit adjustments:

102 Basic 4-8	(.1026)	
103 Basic 9-12	(.3977)	
113 Grades 9-12 with ESE Services	(.1240)	
254 ESE Support Level 4	(.0228)	
300 Vocational 9-12	(.0093)	(.6564)
		(.6564)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Franklin 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

Chapman Elementary School (#0021)

2. [Ref. 2101] We noted exceptions involving one Exceptional student in the Hospital and Homebound program in the October and February surveys. For the October survey, there was no evidence that the homebound instruction reported for the student was actually provided. For the February survey, the student was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services) for 300 minutes of homebound instruction in the Hospital and Homebound program. This instruction should have been reported in program No. 255 (ESE Support Level 5); however, we noted that the homebound teacher's contact logs indicated that only 120 minutes of homebound instruction was provided to the student. We made the following audit adjustments:

112 Grades 4-8 with ESE Services	(.2000)	
255 ESE Support Level 5	<u>.0400</u>	<u>(.1600)</u>
		<u>(.1600)</u>

Franklin County Learning Center (#0023)

3. [Ref. 2301] One Basic student in the October and February surveys was absent during both surveys and should not have been reported. We made the following audit adjustment:

103 Basic 9-12	<u>(1.0000)</u>	(1.0000)
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*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Franklin 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

Franklin County Learning Center (#0023) (Continued)

4. [Ref. 2302] The number of Class Minutes, Weekly (CMW) reported for each of the Center's 12 students in the October and February surveys was overstated by 275 minutes. The students had been reported as receiving 1,500 CMW of instruction; however, the actual number of instructional minutes provided was 1,225 CMW or .4084 FTE. (Of the 12 students, 1 was in our Basic sample, 1 was in our Exceptional sample for Support Levels 4 and 5, and 2 were in our sample for Basic education with Exceptional Services.) We made the following audit adjustments:

102 Basic 4-8	(.4580)	
103 Basic 9-12	(.3664)	
113 Grades 9-12 with ESE Services	(.4580)	
254 ESE Support Level 4	(.1832)	(1.4656)
		(2.4656)

Apalachicola High School (#0041)

5. [Ref. 4101] One Basic student in the October 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:

103 Basic 9-12	(.5000)	(.5000)
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6. [Ref. 4102] One Exceptional student in the February survey was reported incorrectly in the Hospital and Homebound program. The student was provided only on-campus instruction during that survey. We made the following audit adjustments:

103 Basic 9-12	.4166	
255 ESE Support Level 5	(.5000)	
300 Vocational 9-12	.0834	.0000

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Franklin 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

Apalachicola High School (#0041) (Continued)

7. [Ref. 4103] The reported course schedules for nine students in on-the-job training (OJT) in the October and February surveys were reported using an incorrect priority. The students' off-site OJT courses were funded prior to the students' on-site school instruction. (Eight of the nine students were in our Vocational sample and one was in our Basic sample.) We also noted the following exceptions involving four of the nine students:

- a. The time cards for two students were missing and could not be located.
- b. Two students were reported for more work time than was supported by their time cards.

We made the following audit adjustments:

103 Basic 9-12	.0064	
300 Vocational 9-12	(.0064)	
300 Vocational 9-12	<u>(1.0852)</u>	(1.0852)

8. [Ref. 4171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Exceptional education but taught courses that required certification in Psychology and Industrial Arts Technology. 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	.2494	
113 Grades 9-12 with ESE Services	(.0834)	
254 ESE Support Level 4	<u>(.1660)</u>	.0000

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE D (Continued)**

Franklin 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**

**Apalachicola High School (#0041)** (Continued)

9. [Ref. 4172] One teacher was appropriately approved by the School Board to teach Math and Spanish out-of-field during the school term covered by the October survey; however, 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	.0834	
113 Grades 9-12 with ESE Services	(.0834)	.0000

10. [Ref. 4173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field during the school terms covered by the October and February surveys. The teacher held certification in Art and Family & Consumer Science but taught a course that required certification in Business Education. 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	2.7522	
300 Vocational 9-12	(2.7522)	.0000 (1.5852)

**Carrabelle High School (#0091)**

11. [Ref. 9101] We noted the following exceptions involving four students in the October and February surveys:

- a. The source attendance records for three students in the October and February surveys (one in our Basic sample and two in our Exceptional sample) were missing and could not be located.
- b. One Basic student in the February survey did not enroll in school until after that survey period had ended; consequently, the student should not have been reported in that survey.

We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Franklin 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>
<b><u>Carrabelle High School (#0091)</u></b> (Continued)	
102 Basic 4-8	(1.5000)
254 ESE Support Level 4	(.5000)
	(2.0000)

12. [Ref. 9102] We noted the following exceptions involving the reported course schedules for two Exceptional students who were reported in the Hospital and Homebound program in the October and February surveys:

- a. One student was reported incorrectly in program No. 255 (ESE Support Level 5) in the October and February surveys. The student was provided only on-campus instruction during the October survey period and should have been reported in program No. 113 (Grades 9-12 with ESE Services). For the February survey, although the student had been officially placed in the Hospital and Homebound program, there was no documentation that home instruction was provided to the student by the homebound instructor.
- b. One student was reported incorrectly in program No. 102 (Basic 4-8) in the October survey and in program No. 255 (ESE Support Level 5) in the February survey. The student was absent during the entire October survey period, was not in the Hospital and Homebound program, and should not have been reported with that survey's results. For the February survey, the student was reported for more instructional time in the Hospital and Homebound program under program No. 255 (ESE Support Level 5) than was appropriate. The student was reported for 1,500 Class Minutes, Weekly (CMW), but should have been reported for only 300 CMW, the student's average contact time with the homebound instructor.

We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D (Continued)

Franklin 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>
<b><u>Carrabelle High School (#0091)</u></b> (Continued)	
<i>(Subparagraph a)</i>	
113 Grades 9-12 with ESE Services	.5000
255 ESE Support Level 5	(1.0000)
<i>(Subparagraph b)</i>	
102 Basic 4-8	(.5000)
255 ESE Support Level 5	(4.0000)
	(1.4000)
<p>13. [Ref. 9103] <u>The course schedules for three Vocational students in on-the-job training (OJT) in the October and February surveys were reported using an incorrect priority. The students' off-site OJT courses were funded prior to the students' on-site school instruction. We also noted the following exceptions involving these three students:</u></p> <p>a. <u>The time card for one student was missing and could not be located.</u></p> <p>b. <u>The time card for one student was not signed by either the student or the student's training supervisor.</u></p> <p>c. <u>One student's time card for the October survey was missing and the timecard for the February survey was not signed by either the student or student's training supervisor.</u></p>	
<u>We made the following audit adjustments:</u>	
103 Basic 9-12	.4186
300 Vocational 9-12	(.4186)
300 Vocational 9-12	(.5822)
	(3.9822)
	(8.8494)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE E

Franklin 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) all District schools make up the instructional time lost due to hurricanes; (2) only eligible students who are in attendance for a particular survey are reported for funding; (3) the timecards for students in the on-the-job training (OJT) are retained in readily accessible files; (4) the course schedules for OJT students are reported using the correct funding priority; (5) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in the Hospital and Homebound program; (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 properly notified of the teachers' out-of-field status prior to survey.

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)**

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

**Regulatory Citations** (Continued)

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 (7-12) Placement

Section 1011.62(1)(k), F.S. ....Funds for Operation of Schools; Instructions in Exploratory Education

Rule 6A-6.065, F.A.C. ....Instructional Components of Vocational Education

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

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.*

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**SCHEDULE F**

Franklin 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 concerning full-time equivalent (FTE) students.*

*A copy of management's response may be found beginning on page 34 of this report.*

*The accompanying notes are an integral part of this schedule.*

Franklin 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 Franklin County District School Board, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

**1. School District of Franklin County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Franklin 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 Franklin County. For the fiscal year ended June 30, 2005, the District operated 7 schools, reported 1,315.63 unweighted full-time equivalent (FTE) students, and received approximately \$534,818 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.

Franklin 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 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 2004-2005 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.



Franklin 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:

Franklin 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>
- Missed Days of Instruction Not Made Up	1
1. Chapman Elementary School	2
2. Franklin County Learning Center	3 and 4
3. Apalachicola High School	5 through 10
4. Carrabelle High School	11 through 13
5. H. G. Brown Elementary School	NA



WILLIAM O. MONROE, 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 FRANKLIN COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated September 29, 2005, that the Franklin 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 instances of material noncompliance involving the District's reporting of 947 students transported. This reported figure was overstated by 101 students due to various data compilation errors and the reporting of ineligible pre-kindergarten students. We also noted that 17 of the 68 students in our

student sample and 13 non-sample students had exceptions involving their reported ridership category or eligibility for ridership. Our net audit adjustments resulted in the disallowance of 119 of the 947 transported students reported by the District. (See SCHEULE A and SCHEDULE B.)

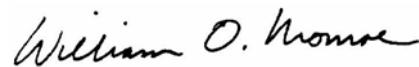
In our opinion, except for the instances of material noncompliance mentioned above involving the classification and reporting of transported students, the Franklin County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the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

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 Franklin 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  
January 18, 2006

**SCHEDULE A**

Franklin 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 <sup>1</sup>	54	100.00%	947	100.00%
Sample <sup>2</sup>	29	53.70%	68	7.18%
<u>General Tests</u>				
Students w/ Exceptions <sup>3</sup>	-	-	-	-
Net Audit Adjustments	-	-	(101)	NA
<u>Detailed Tests</u>				
Students w/ Exceptions- <i>Sample</i>	-	-	17	(25.00%)
Net Audit Adjustments	-	-	(5)	(7.35%)
Students w/ Exceptions- <i>Non-Sample</i>	-	-	13	NA
Net Audit Adjustments	-	-	(13)	NA
<u>General and Detailed Tests</u>				
Total Net Audit Adjustments	-	-	(119)	NA

NA - *Not Applicable*

<sup>1</sup> *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 947 students in the following ridership categories: 50 in IDEA (K-12), Weighted; 34 in IDEA (PK), Weighted; 84 in IDEA (PK), Unweighted; 773 in Two Miles or More; 1 in Center to Center (Exceptional), Weighted; and 5 in Center to Center (Vocational). The District also reported operating a total of 54 vehicles (19 buses and 33 passenger cars and 2 Vans). (IDEA stands for Individuals with Disabilities Education Act.)*

<sup>2</sup> *See NOTE B.*

<sup>3</sup> *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**

Franklin 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 Franklin County District School 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 30.

**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 and 2. 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. 3, 4, and 5.*

**General Tests**

1. [Ref. 51] Our reconciliation of the District's reported ridership data for the July, October, February, and June surveys to the supporting records for those surveys disclosed various posting and clerical errors in the District's ridership summaries resulting in a overstatement of 24 students. We made the following audit adjustments:

**February 2005 survey**

90 Days-in-Term

Number of Buses	(1)	-
-----------------	-----	---

**July 2004 Survey**

8 Days-in-Term

IDEA (K-12), Weighted		5
-----------------------	--	---

12 Days-in-Term

IDEA (K-12), Weighted		(5)
-----------------------	--	-----

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

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

<u>Findings</u>	<b>Students Transported Net Audit Adjustment</b>	
<b>General Tests</b> (Continued)		
<b>October 2004 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
Two Miles or More	7	
Center to Center (Exceptional), Weighted	(1)	
Center to Center (Vocational)	(5)	
<b>February 2005 Survey</b>		
<u>90 Days-in-Term</u>		
Two Miles or More	(22)	
<b>June 2005 Survey</b>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted	(2)	(24)
2. [Ref. 52] <u>We noted the following exceptions involving 78 students (37 in the October survey and 41 in the February survey):</u>		
a. <u>Seventy-six students in IDEA (PK), Unweighted and one student in Two Miles or More were ineligible to be reported for transportation funding because they were enrolled in pre-kindergarten programs that were not eligible for such funding.</u>		
b. <u>One student was incorrectly reported in IDEA (PK), Unweighted. The student was in fifth grade and should have been reported in Two Miles or More.</u>		
<u>We made the following audit adjustments:</u>		
<b>October 2004 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted	(77)	
Two Miles or More	1	
Two Miles or More	(1)	(77)
<b>Net Audit Adjustments from General Tests</b>		<b>(101)</b>

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Franklin 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**

3. [Ref. 53] Seventeen students in the February survey (4 of whom were in our sample) were incorrectly reported in the Two Miles or More ridership category. Fourteen of the 17 students lived less than two miles from their assigned schools and the 3 remaining students were not enrolled in the schools to which they were reported as being transported. We made the following audit adjustments:

**February 2005 Survey**

90 Days-in-Term

Two Miles or More ( <i>Sample</i> )	(4)	
Two Miles or More ( <i>Non-Sample</i> )	<u>(13)</u>	(17)

4. [Ref. 54] Twelve Exceptional students were reported incorrectly in IDEA weighted ridership categories (one in the July survey, six in the October survey, three in the February survey, and two in the June survey). The Individual Education Plans (IEPs) for 11 of these 12 students did not indicate that the students met one or more of the five criteria required for classification in a weighted ridership category; however, all 11 students were eligible to be reported in the corresponding IDEA unweighted ridership categories. The IEP for the remaining student was missing and could not be located. We made the following audit adjustments:

**July 2004 Survey**

12 Days-in-Term

IDEA (K-12), Weighted	(1)
IDEA (K-12), Unweighted	1

**October 2004 Survey**

90 Days-in-Term

IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	2
IDEA (PK), Weighted	(4)
IDEA (PK), Unweighted	4

*The accompanying notes are an integral part of this schedule.*



**SCHEDULE B (Continued)**

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

<u>Findings</u>	<b>Students Transported Net Audit Adjustment</b>
<b><u>Detailed Tests</u></b> (Continued)	
<b><u>February 2005 Survey</u></b>	
<u>90 Days-in-Term</u>	
IDEA (PK), Weighted	(3)
IDEA (PK), Unweighted	<u>2</u>
<b><u>June 2005 Survey</u></b>	
<u>12 Days-in-Term</u>	
IDEA (K-12), Weighted	(2)
IDEA (K-12), Unweighted	<u>2</u>
	(1)
5. [Ref. 55] <u>One Exceptional student in the July survey was reported incorrectly in IDEA (K-12), Weighted. The student was a pre-kindergarten student and should have been reported in IDEA (PK), Weighted. We made the following audit adjustments:</u>	
<b><u>June 2005 Survey</u></b>	
<u>12 Days-in-Term</u>	
IDEA (K-12), Weighted	(1)
IDEA (PK), Weighted	<u>1</u>
	<u>0</u>
<b>Net Audit Adjustments from Detailed Tests</b>	<b><u>(18)</u></b>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C

Franklin 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 those pre-kindergarten students who are transported to transportation-eligible programs are reported for State transportation funding; (2) the number of students reported in each ridership category is in agreement with the supporting bus drivers' reports; (3) the number of days-in-term for each survey is verified and correctly reported; (4) eligible students are only reported once; (5) Exceptional students are reported for weighted or unweighted IDEA categories in accordance with their *Individual Educational Plans* (IEPs); (6) only eligible transported students who are in membership and attendance during survey are reported with a survey's results; and (7) the distance from a student's home address to school is verified prior to those students being reported in Two Miles or More.

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.*

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**SCHEDULE D**

Franklin 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 concerning student transportation.*

*A copy of management's response may be found beginning on page 34 of this report.*

*The accompanying notes are an integral part of this schedule.*

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

**NOTE A - SUMMARY**

A summary 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 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 Franklin County District School Board**

For the fiscal year ended June 30, 2005, the District received approximately \$226,641 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	4	8
October 2004	21	455
February 2005	21	471
June 2005	<u>8</u>	<u>13</u>
Total	<u>54</u>	<u>947</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

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

**NOTE B - SAMPLING** (Continued)

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



Jo Ann B. Gander  
Superintendent

# Franklin County Schools

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February 22, 2006

Auditor General  
Room 412C,  
Claude Pepper Building,  
111 West Madison Street  
Tallahassee, FL 32399-1450  
Attn: Joe Williams, Section 321

Dear Mr. Monroe:

The following explanations and proposed corrective actions are provided in response to the preliminary and tentative audit findings resulting from your audit of the Franklin County District School Board full-time equivalent (FTE) students and student transportation as reported to the Department of Education for the fiscal year ended June 30, 2005.

**FULL-TIME EQUIVALENT (FTE) STUDENTS:** Your list of findings and audit adjustments consists of 13 findings. Your recommendations however, condense the findings down into 7 categories. In the interest of being concise, I have rephrased your recommendations in the form of the summarized findings to which they correspond as I understand them, and have provided my response and proposed corrective action to them as a group.

**FINDING (RECOMMENDATION) NO.:**

- (1) Not all district schools made up instructional time lost due to hurricanes.
- (2) Some eligible students reported for funding were not in attendance during the survey period in which they were reported.
- (3) Timecards for some OJT students were not readily accessible.
- (4) Course schedules for some OJT students were reported with incorrect funding priorities.
- (5) Some students in the Hospital and Homebound program were not reported in the proper funding categories and did not have adequate documentation to support that reporting.
- (6) For some out-of-field teachers, the District could not provide documentation of timely School Board approval for them to teach out-of-field, or that they were properly certified for the field in which they taught.
- (7) The parents of students taught by out-of-field teachers were not properly notified of the teachers' out-of-field status.

DENISE D. BUTLER  
District 1

DAVID HINTON  
District 2  
Vice Chair

TERESA ANN MARTIN  
District 3

JIMMY GANDER  
District 4  
Chair

JOHN RICHARDS  
District 5

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**RESPONSE AND PROPOSED CORRECTIVE ACTION:**

I agree with these findings. Your staff auditor has provided us with the details of these findings and the locations where the deficiencies occurred. We are currently reviewing the findings with appropriate personnel to gain an understanding of what procedures broke down and why. Once we have determined the reasons for the deficiencies, we will attempt to enhance our procedures to ensure the deficiencies are corrected and similar findings do not recur.

**STUDENT TRANSPORTATION:** I have used the same approach in responding to these findings as noted above.

**FINDING (RECOMMENDATION) NO.:**

- (1) Some pre-kindergarten students transported to transportation-ineligible programs were incorrectly included among those reported for State transportation funding.
- (2) In some instances, the number of students reported in each ridership category was not supported by bus drivers' reports.
- (3) In some instances, the number of days-in-term for a particular survey was incorrectly reported.
- (4) Some eligible students were incorrectly reported more than once.
- (5) Some Exceptional students were reported for weighted or unweighted IDEA categories that were not in accordance with their IEPs.
- (6) & (7) Several students residing less than 2 miles from their assigned school and some who were not enrolled in the school they were recorded as transported to were incorrectly reported for transportation funding.

**RESPONSE AND PROPOSED CORRECTIVE ACTION:**

I agree. We have been provided with details of the findings and are reviewing them with responsible personnel to determine the causes and what corrective action is needed.

I would like to commend Ms. Alice Pounds for the professional and courteous manner in which she conducted the audit. Although her findings will result in funding cuts that will be painful to us during a time when we are already experiencing decreasing revenues as a result of declining enrollment, she has alerted us to issues we need to address in order to avoid similar problems in the future.

Sincerely,



Jo Ann Gander  
Superintendent