



AUDITOR GENERAL
WILLIAM O. MONROE, CPA



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

For the Fiscal Year Ended June 30, 2006

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:

Bobby Carter, Vice Chairperson from 11/22/05
Vivian Chappell, Chairperson to 11/21/05
Randy Jones
Jesse Moore
James Watson, Vice Chairperson to 11/21/05; Chairperson from 11/22/05
Harry M. Hatcher, III, Superintendent

This examination was conducted by Jeremy Riggins, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, 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.

Bradford County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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Bradford County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2006

IEP – Individual Educational Plan

EP – Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

FES – Fluent English Speaking

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

We have examined management's assertion, included in its representation letter dated July 12, 2006, that the Bradford County District School Board complied with the 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, 2006. 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:

1. Teachers

Nine of the 48 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies. (See SCHEDULE D, finding Nos. 10, 11, 12, 15, 16, 25, 26, and 27.)

2. Students

We noted exceptions involving 12 of the 40 students in our Exceptional sample for ESE Support Levels 4 and 5, and all 20 of the students in our Career Education OJT sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located. (For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 3, 4, 5, 6, 7, 14, 17, 18, 19, 22, 23, 24, and 28. For Career Education OJT, see SCHEDULE D, finding Nos. 20 and 21.)

In our opinion, except for the instances of material noncompliance mentioned above involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education OJT, the Bradford 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, 2006.

The results of our examination disclosed other instances of noncompliance with the State 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 teacher assignments and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5 and Career Education OJT. 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 Bradford 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
April 17, 2007

SCHEDULE A

Bradford County District School Board
Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
For the Fiscal Year Ended June 30, 2006

| <u>Description</u> ¹ | <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</u> ² | <u>% of Pop. (Sample)</u> |
|--------------------------------------|--------------------------|------------------|--|---------------------------|--|---------------------------|
| <u>1. Basic</u> | | | | | | |
| Population ³ | 10 | 100.00% | 2,852 | 100.00% | 2,474.4200 | 100.00% |
| Sample Size ⁴ | 8 | 80.00% | 154 | 5.40% | 123.8878 | 5.01% |
| Students w/Exceptions | - | - | (1) | (0.65%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | 6.8977 | - |
| <u>2. Basic with ESE Services</u> | | | | | | |
| Population ³ | 11 | 100.00% | 1,187 | 100.00% | 954.6500 | 100.00% |
| Sample Size ⁴ | 8 | 72.73% | 130 | 10.95% | 100.0521 | 10.48% |
| Students w/Exceptions | - | - | (2) | (1.54%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (9.0768) | - |
| <u>3. ESOL</u> | | | | | | |
| Population ³ | 4 | 100.00% | 6 | 100.00% | 3.7600 | 100.00% |
| Sample Size ⁴ | 4 | 100.00% | 6 | 100.00% | 3.7600 | 100.00% |
| Students w/Exceptions | - | - | (1) | (16.67%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (.0618) | - |
| <u>4. ESE Support Levels 4 and 5</u> | | | | | | |
| Population ³ | 7 | 100.00% | 40 | 100.00% | 12.9800 | 100.00% |
| Sample Size ⁴ | 7 | 100.00% | 40 | 100.00% | 12.9800 | 100.00% |
| Students w/Exceptions | - | - | (12) | (30.00%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (3.9660) | - |
| <u>5. Career Education 9-12</u> | | | | | | |
| Population ³ | 1 | 100.00% | 86 | 100.00% | 130.1100 | 100.00% |
| Sample Size ⁴ | 1 | 100.00% | 20 | 23.26% | 7.5160 | 5.78% |
| Students w/Exceptions | - | - | (20) | (100.00%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (1.5115) | - |
| ----- | | | | | | |
| <u>All Programs</u> | | | | | | |
| Population ³ | 11 | 100.00% | 4,171 | 100.00% | 3,575.9200 | 100.00% |
| Sample Size ⁴ | 8 | 72.73% | 350 | 8.39% | 248.2006 | 6.94% |
| Students w/Exceptions | - | - | (36) | (10.29%) | - | - |
| Net Audit Adjustments ⁵ | - | - | - | - | (7.7184) | - |

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

| <u>Description</u> ¹ | <u>Number of Schools</u> | <u>% of Pop.</u> | <u>Number of Teachers (w/Exceptions)</u> | <u>% of Pop. (Sample)</u> |
|---------------------------------|----------------------------------|--------------------------|--|-----------------------------------|
| <u>Teachers</u> | | | | |
| Population ³ | 11 | 100.00% | 100 | 100.00% |
| Sample Size ⁴ | 8 | 72.73% | 48 | 48.00% |
| Teachers w/Exceptions | - | - | (9) | (18.75%) |

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, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in 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, 2006. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career education or taught courses to LEP students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the audit adjustments take the reported FTE to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Bradford 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, 2006

| <u>No. Program</u> ¹ | <u>Net Audit Adjustment</u> ² | <u>Cost Factor</u> | <u>Weighted FTE</u> ³ |
|-----------------------------------|--|--------------------|----------------------------------|
| 102 Basic 4-8 | 4.7902 | 1.000 | 4.7902 |
| 103 Basic 9-12 | 2.1075 | 1.113 | 2.3456 |
| 111 Grades K-3 with ESE Services | (2.8000) | 1.018 | (2.8504) |
| 112 Grades 4-8 with ESE Services | (4.9268) | 1.000 | (4.9268) |
| 113 Grades 9-12 with ESE Services | (1.3500) | 1.113 | (1.5026) |
| 130 ESOL | (.0618) | 1.318 | (.0815) |
| 255 ESE Support Level 5 | (3.9660) | 5.190 | (20.5835) |
| 300 Career Education 9-12 | <u>(1.5115)</u> | 1.193 | <u>(1.8032)</u> |
| Total | <u>(7.7184)</u> | | <u>(24.6122)</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

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

| <u>No.</u> <u>Program</u> | <u>Audit Adjustments</u> ¹ | | | <u>Balance Forward</u> |
|-----------------------------------|---------------------------------------|----------------|--------------|------------------------|
| | <u>#0021</u> | <u>#0051</u> | <u>#0081</u> | |
| 102 Basic 4-8 | ..... | (.5000) | .2000 | (.3000) |
| 103 Basic 9-12 | 2.1075 | ..... | ..... | 2.1075 |
| 111 Grades K-3 with ESE Services | ..... | ..... | ..... | .0000 |
| 112 Grades 4-8 with ESE Services | ..... | ..... | (.2000) | (.2000) |
| 113 Grades 9-12 with ESE Services | (1.3500) | ..... | ..... | (1.3500) |
| 130 ESOL | (.2384) | .5000 | ..... | .2616 |
| 255 ESE Support Level 5 | (1.1390) | (.5640) | ..... | (1.7030) |
| 300 Career Education 9-12 | ..... | ..... | ..... | <u>.0000</u> |
| Total | <u>(.6199)</u> | <u>(.5640)</u> | <u>.0000</u> | <u>(1.1839)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

| Program No. | Brought Forward | <u>Audit Adjustments¹</u> | | | | Balance Forward |
|----------------|--------------------|--------------------------------------|----------------|-----------------|-----------------|--------------------|
| | | <u>#0131</u> | <u>#0161</u> | <u>#0171</u> | <u>#0172</u> | |
| 102 | (.3000) | ..... | ..... | ..... | 5.0902 | 4.7902 |
| 103 | 2.1075 | ..... | ..... | ..... | ..... | 2.1075 |
| 111 | .0000 | (2.8000) | ..... | ..... | ..... | (2.8000) |
| 112 | (.2000) | ..... | ..... | ..... | (4.7268) | (4.9268) |
| 113 | (1.3500) | ..... | ..... | ..... | ..... | (1.3500) |
| 130 | .2616 | ..... | ..... | ..... | (.3234) | (.0618) |
| 255 | (1.7030) | ..... | (.0350) | (.2368) | (1.5212) | (3.4960) |
| 300 | <u>.0000</u> | <u>.....</u> | <u>.....</u> | <u>(1.5115)</u> | <u>.....</u> | <u>(1.5115)</u> |
| Total | <u>(1.1839)</u> | <u>(2.8000)</u> | <u>(.0350)</u> | <u>(1.7483)</u> | <u>(1.4812)</u> | <u>(7.2484)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2006

| <u>No.</u> <u>Program</u> | <u>Brought Forward</u> | <u>Audit Adjustments¹</u> | |
|-----------------------------------|------------------------|--------------------------------------|-----------------|
| | | <u>#0181</u> | <u>Total</u> |
| 102 Basic K-3 | 4.7902 | ..... | 4.7902 |
| 103 Basic 9-12 | 2.1075 | ..... | 2.1075 |
| 111 Grades K-3 with ESE Services | (2.8000) | ..... | (2.8000) |
| 112 Grades 4-8 with ESE Services | (4.9268) | ..... | (4.9268) |
| 113 Grades 9-12 with ESE Services | (1.3500) | ..... | (1.3500) |
| 130 ESOL | (.0618) | ..... | (.0618) |
| 255 ESE Support Level 5 | (3.4960) | (.4700) | (3.9660) |
| 300 Career Education 9-12 | <u>(1.5115)</u> | ..... | <u>(1.5115)</u> |
| Total | <u>(7.2484)</u> | <u>(.4700)</u> | <u>(7.7184)</u> |

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Bradford County District School Board
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

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. Except for instances of material noncompliance involving teachers and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESE Support Levels 4 and 5, and Career Education OJT, the Bradford 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 20.

Findings

**Net Audit
Adjustment
(Unweighted FTE)**

Our examination included the July and October 2005 surveys and the February and June 2006 surveys. (See NOTE A5.) Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2005 survey or the February 2006 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bradford High School (#0021)

1. [Ref. 2101] Two students were absent from school during the entire 11-day window of the reporting survey and should not have been reported for FEFP funding. We also noted that the FTE in the dual-enrolled courses taken by one of the students was incorrectly computed based on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(i), Florida Statutes, and the FTE General Instructions. We made the following audit adjustment:

| | | |
|-----------------------------------|---------|---------|
| 103 Basic 9-12 | (.3596) | |
| 113 Grades 9-12 with ESE Services | (.5000) | (.8596) |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsBradford High School (#0021) (Continued)

2. [Ref. 2102] The timecards for one ESE student in OJT in the October and February surveys were missing and could not be located. We were provided the student's payroll check stub for the October survey; however, it indicated that the student worked less work hours than were reported (8 versus 25 hours). We made the following audit adjustment:

| | | |
|-----------------------------------|---------|---------|
| 113 Grades 9-12 with ESE Services | (.8400) | (.8400) |
|-----------------------------------|---------|---------|

3. [Ref. 2103] One ESE student in the Hospital and Homebound program was absent from school and did not receive any homebound instruction during the 11-day survey window. We made the following audit adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.0603) | (.0603) |
|-------------------------|---------|---------|

4. [Ref. 2104] One student, who was enrolled both at Bradford High School (#0021) and Bradford Union Vocational Technical Center (#0171), was reported incorrectly in program No. 255 (ESE Support Level 5) for homebound instruction under the Hospital and Homebound program. The student's homebound instruction did not begin until after the reporting survey. During the survey, the student was provided only on-campus instruction. We made an audit adjustment for the student's schedule at the vo-tech center in finding No. 18 (Ref. 17101), and the following audit adjustment for the student's schedule at the high school:

| | | |
|-------------------------|---------|-------|
| 103 Basic 9-12 | .4200 | |
| 255 ESE Support Level 5 | (.4200) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Bradford High School (#0021) (Continued)

5. [Ref. 2105] One ESE student, who was provided part-time, homebound instruction under the Hospital and Homebound program, was reported incorrectly for full-time instruction (i.e., 1,500 minutes per week) in program No. 255 (ESE Support Level 5). The student was provided only 180 instructional minutes. We made the following audit adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.4400) | (.4400) |
|-------------------------|---------|---------|

6. [Ref. 2106] The physician's statement and contact logs for one ESE student in the Hospital and Homebound program were missing and could not be located. We made the following audit adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.0603) | (.0603) |
|-------------------------|---------|---------|

7. [Ref. 2107] The entire course schedule for one ESE student, who was enrolled at both the Bradford Union Vocational Technical Center (#0171) and Bradford High School (#0021), was reported incorrectly in program No. 255 (ESE Support Level 5) for the entire instructional day. The student's daily schedule included both on-campus courses under Basic and Career Education programs, and homebound instruction under the Hospital and Homebound program. The student's on-campus courses at Bradford High School should have been reported in program No. 103 (Basic 9-12). We made an audit adjustment for the student's Career Education courses at the vo-tech center in finding No. 19 (Ref. 17102), and the following audit adjustment for the student's Basic courses at the high school:

| | | |
|-------------------------|---------|-------|
| 103 Basic 9-12 | .1584 | |
| 255 ESE Support Level 5 | (.1584) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

FindingsBradford High School (#0021) (Continued)

8. [Ref. 2108] The course schedule for one student, who was enrolled at both the Bradford Union Vocational Technical Center (#0171) and Bradford High School (#0021), included dual-enrolled courses from the local community college, the FTE for which was reported at Bradford High School based incorrectly on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(i), Florida Statutes and the FTE General Instructions. We determined that no audit adjustment was required for the student's schedule at the vo-tech center (see finding No. 20 (Ref. 2108)). We made the following audit adjustment for the student's schedule at the high school:

| | | |
|----------------|---------|---------|
| 103 Basic 9-12 | (.1080) | (.1080) |
|----------------|---------|---------|

9. [Ref. 2109] The course schedules for 19 Career Education OJT students, who were enrolled at both Bradford Union Vocational Technical Center (#0171) and Bradford High School (#0021), were reported using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus instruction. We made an audit adjustment for the students' schedules at the vo-tech center in finding No. 21 (Ref. 17103), and the following audit adjustment for the students' schedules at the high school:

| | | |
|----------------|--------|--------|
| 103 Basic 9-12 | 1.7483 | 1.7483 |
|----------------|--------|--------|

10. [Ref. 2170] One teacher taught a Math class that included one LEP student, but had not earned any of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

| | | |
|----------------|---------|-------|
| 103 Basic 9-12 | .0800 | |
| 130 ESOL | (.0800) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Bradford High School (#0021) (Continued)

11. [Ref. 2171/72] Two teachers taught Primary Language Arts to classes that included one LEP student each, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We made the following audit adjustments:

| | | |
|------------------|----------------|-------|
| <u>Ref. 2171</u> | | |
| 103 Basic 9-12 | .0784 | |
| 130 ESOL | <u>(.0784)</u> | .0000 |

| | | |
|------------------|----------------|-------|
| <u>Ref. 2172</u> | | |
| 103 Basic 9-12 | .0800 | |
| 130 ESOL | <u>(.0800)</u> | .0000 |

12. [Ref. 2173] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification as a Speech/Language Associate, but provided Occupational Therapy to one ESE student. We also noted that the parents of the student provided therapy by this teacher were not notified of the teacher's out-of field status. We made the following audit adjustment:

| | | |
|-----------------------------------|----------------|----------------|
| 103 Basic 9-12 | .0100 | |
| 113 Grades 9-12 with ESE Services | <u>(.0100)</u> | .0000 |
| | | <u>(.6199)</u> |

Starke Elementary School (#0051)

13. [Ref. 5101] The course schedule for one LEP student was incorrectly reported. The student's Language Arts, Math, Science, and Social Studies courses, which employed ESOL-strategies, were reported in Basic education instead of ESOL. We made the following audit adjustment:

| | | |
|---------------|----------------|-------|
| 102 Basic 4-8 | <u>(.5000)</u> | |
| 130 ESOL | <u>.5000</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

**Net Audit
Adjustment
(Unweighted FTE)**

Findings**Starke Elementary School (#0051)** (Continued)

14. [Ref. 5102] The instructional time for one ESE student in the Hospital and Homebound program was over-reported in program No. 255 (ESE Support Level 5). The student was reported for 402 and 1,500 minutes of instruction per week in the October and February surveys, respectively, but was provided only 45 and 165 minutes in those respective surveys. We made the following audit adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.5640) | (.5640) |
| | | (.5640) |

Southside Elementary School (#0081)

15. [Ref. 8170] One ESE teacher was not properly certified and was not approved by the School Board to teach out-of-field. 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 adjustment:

| | | |
|----------------------------------|---------|-------|
| 102 Basic 4-8 | .2000 | |
| 112 Grades 4-8 with ESE Services | (.2000) | .0000 |

Lawtey Elementary School (#0131)

16. [Ref. 13170] One teacher who taught PK ESE students did not hold a Florida teaching certificate. We made the following audit adjustment:

| | | |
|----------------------------------|----------|----------|
| 111 Grades K-3 with ESE Services | (2.8000) | (2.8000) |
|----------------------------------|----------|----------|

Brooker Elementary School (#0161)

17. [Ref. 16101] The logs supporting the delivery of speech therapy to one Homebound student in the October survey were missing and could not be located. We also noted that the student received 15 minutes of Occupational Therapy per week, but was reported for 60 minutes. We made the following audit adjustment:

| | | |
|-------------------------|---------|---------|
| 255 ESE Support Level 5 | (.0350) | (.0350) |
|-------------------------|---------|---------|

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Net Audit
 Adjustment
 (Unweighted FTE)**

Findings

Bradford Union Vocational Technical Center (#0171)

18. [Ref. 17101] One student, who was enrolled at both the Bradford Union Vocational Technical Center (#0171) and Bradford High School (#0021), was reported incorrectly as a full-time, Hospital and Homebound student in program No. 255 (ESE Support Level 5). The student's homebound instruction did not start until after survey. During survey, the student was provided only on-campus instruction.. We made an audit adjustment for the student's schedule at the high school in finding No. 4 (Ref. 2104), and the following audit adjustment for the student's schedule at the vo-tech center:

| | | |
|---------------------------|--------------|-------|
| 255 ESE Support Level 5 | (.0800) | |
| 300 Career Education 9-12 | <u>.0800</u> | .0000 |

19. [Ref. 17102] One ESE student, who was enrolled at both the Bradford Union Vocational Technical Center (#0171) and Bradford High School (#0021), was reported incorrectly in program No. 255 (ESE Support Level 5) for the entire instructional day. The student's daily schedule included both on-campus courses under Basic and Career Education programs, and homebound instruction under the Hospital and Homebound program. The student's on-campus courses at the vo-tech center should have been reported in program No. 300 (Career Education 9-12). We made an audit adjustment for the student's Basic courses at the high school in finding No. 7 (Ref. 2107), and the following audit adjustment for the student's Career Education courses at the vo-tech center:

| | | |
|---------------------------|--------------|-------|
| 255 ESE Support Level 5 | (.1568) | |
| 300 Career Education 9-12 | <u>.1568</u> | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
For the Fiscal Year Ended June 30, 2006

**Net Audit
Adjustment
(Unweighted FTE)**

FindingsBradford Union Vocational Technical Center (#0171) (Continued)

20. [Ref. 2108] The course schedule for one student, who was enrolled at both the Bradford Union Vocational Technical Center (#0171) and Bradford High School ((#0021), included dual-enrolled courses from the local community college, the FTE for which was reported at Bradford High School based incorrectly on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62(1)(i), Florida Statutes and the *FTE General Instructions*. We made an audit adjustment for the student's schedule at the high school in finding No. 8 (Ref. 2108) and determined that no audit adjustment was required for the student's schedule at the vo-tech center:

.0000

21. [Ref. 17103] The course schedules for 19 Career Education OJT students, who was enrolled at both the Vocational Technical Center (#0171) and Bradford High School (#0021), were reported using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus instruction. We made an audit adjustment for the students' schedules at Bradford High School in finding No. 9 (Ref. 2109), and the following audit adjustment for the students' schedules at the Vocational Technical Center:

300 Career Education 9-12

(1.7483)

(1.7483)

(1.7483)

Bradford Middle School (#0172)

22. [Ref. 17201] One part-time, ESE student in the Hospital and Homebound program in the October and February surveys was reported incorrectly in program No. 255 (ESE Support Level 5) for 180 minutes of weekly, homebound instruction. The student was provided only 120 homebound instructional minutes during the October survey and was provided no instruction during the February survey. We also noted that the student did not have a *Matrix of Services* form covering the October survey. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

| <u>Findings</u> | | <u>Net Audit Adjustment (Unweighted FTE)</u> |
|---|----------|--|
| <u>Bradford Middle School (#0172)</u> (Continued) | | |
| 112 Grades 4-8 with ESE Services | .0400 | |
| 255 ESE Support Level 5 | (.1208) | (.0808) |
| 23. [Ref. 17202/04] <u>Two part-time, ESE students in the Hospital and Homebound program were reported incorrectly for full-time instruction (i.e., 1,500 minutes of weekly instruction) in program No. 255 (ESE Support Level 5). The students were provided only 180 instructional minutes. We made the following audit adjustments:</u> | | |
| <u>Ref. 17202</u> | | |
| 255 ESE Support Level 5 | (.4400) | (.4400) |
| <u>Ref. 17204</u> | | |
| 255 ESE Support Level 5 | (.4400) | (.4400) |
| 24. [Ref. 17203] <u>One part-time, ESE student in the Hospital and Homebound program was reported incorrectly in program No. 255 (ESE Support Level 5) for 1,500 and 180 instructional minutes in the October and February surveys, respectively. The student was provided no instructional minutes during the October survey and was provided only 120 instructional minutes during the February survey. We made the following audit adjustment:</u> | | |
| 255 ESE Support Level 5 | (.5204) | (.5204) |
| 25. [Ref. 17270] <u>One Science teacher was not properly certified and was not approved by the School Board to teach out-of-field. 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 adjustment:</u> | | |
| 102 Basic 4-8 | 2.4168 | |
| 112 Grades 4-8 with ESE Services | (2.2568) | |
| 130 ESOL | (.1600) | .0000 |

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Bradford County District School Board
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

| <u>Findings</u> | <u>Net Audit Adjustment (Unweighted FTE)</u> |
|---|--|
| <u>Bradford Middle School (#0172)</u> (Continued) | |
| 26. [Ref. 17271] <u>One teacher taught Primary Language Arts to classes that included one LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | .1634 |
| 130 ESOL | <u>(.1634)</u> |
| | .0000 |
| 27. [Ref. 17272] <u>The parents of certain ESE students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u> | |
| 102 Basic 4-8 | 2.5100 |
| 112 Grades 4-8 with ESE Services | <u>(2.5100)</u> |
| | .0000 |
| | <u>(1.4812)</u> |
| <u>Hampton Elementary School (#0181)</u> | |
| 28. [Ref. 18101] <u>One ESE student in the Hospital and Homebound program was reported incorrectly for full-time instruction (i.e., 1,500 minutes of weekly instruction) in program No. 255 (ESE Support Level 5). The student was provided only 90 minutes of instruction. We made the following audit adjustment:</u> | |
| 255 ESE Support Level 5 | <u>(.4700)</u> |
| | <u>(.4700)</u> |
| | <u>(7.7184)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Bradford County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESE and ESOL; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files and their course schedules are accurately reported; (3) teachers are properly certified or, if out-of-field, have timely School Board approval to teach out-of-field; (4) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the reporting survey; and (5) teachers earn the number of in-service training points required in ESOL strategies, pursuant to their in-service training timelines.

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 the 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 2005-2006

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 2005-2006
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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

Career Education 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 Students with Disabilities
- 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 Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C.Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C.Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C.Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2005-2006

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Bradford County District School Board
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

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.Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Bradford County District School Board
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 38.

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 Bradford County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Bradford County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the State Board of Education. The geographic boundaries of the District are those of Bradford County. For the fiscal year ended June 30, 2006, the District operated 11 schools, reported 3,575.92 unweighted full-time equivalent (FTE) students, and received approximately \$14.6 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.

Bradford County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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 2005-2006 school year were conducted during and for the following weeks: survey one was performed for July 11-15, 2005; survey two was performed for October 10-14, 2005; survey three was performed for February 6-10, 2006; and survey four was performed for June 12-16, 2006.

Bradford County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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) Career Education (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, 2006. 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:

Bradford County District School Board
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

NOTE B - SAMPLING (Continued)

| <u>School Name/Description</u> | <u>Finding Number(s)</u> |
|---|--------------------------|
| 1. Bradford High School | 1 through 12 |
| 2. Starke Elementary School | 13 and 14 |
| 3. Southside Elementary School | 15 |
| 4. Lawtey Elementary School | 16 |
| 5. Brooker Elementary School | 17 |
| 6. Bradford Union Vocational Technical Center | 18 through 21 |
| 7. Bradford Middle School | 22 through 27 |
| 8. Hampton Elementary School | 28 |



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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 BRADFORD COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 12, 2006, that the Bradford 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, 2006. 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.

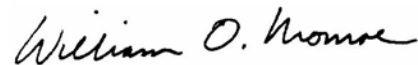
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, 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.

In our opinion, the Bradford 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, 2006.

The results of our examination disclosed instances of noncompliance with the State requirements mentioned above. We considered these 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.

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 Bradford 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
April 17, 2007

SCHEDULE A

Bradford County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2006

| <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 | 73 | 100.00% | 3,698 | 100.00% |
| Sample ² | - | - | 150 | 4.06% |
| <u>General Tests</u> | | | | |
| Net Audit Adjustments | - | - | 0 | NM |
| <u>Detailed Tests</u> | | | | |
| Students w/ Exceptions | - | - | 11 | (7.33%) |
| Net Audit Adjustments | - | - | (5) | (3.33%) |
| <u>General and Detailed Tests</u> | | | | |
| Students w/ Exceptions | - | - | 11 | NM |
| Net Audit Adjustments | - | - | (5) | NM |

NM - Not Meaningful

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2006. The District reported 3,698 students in the following ridership categories: 115 in IDEA (K-12), Weighted; 84 in IDEA (K-12), Unweighted; 1 in IDEA (PK), Weighted; 3,498 in Two Miles or More. The District also reported operating a total of 73 buses. (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

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. The Bradford 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, 2006. All of the instances of noncompliance disclosed by our examination procedures are discussed below and require management's attention and action, as recommended on page 34.

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our general tests disclosed the instances of noncompliance discussed in finding No. 1. Our detailed tests checked the accuracy of the reported ridership categories for students sampled from the July, October, February, and June surveys. Our detailed tests disclosed the instances of noncompliance discussed in finding Nos. 2, 3, and 4.

General Tests

1. [Ref. 51] The number of days-in-term for the June survey for 18 students was reported incorrectly as 24 days when it should have been 19 days (8 students) or 17 days (10 students). We made the following audit adjustments:

June 2006 Survey**17 Days-in-Term**

| | | |
|-------------------|----|--|
| Two Miles or More | 10 | |
|-------------------|----|--|

19 Days-in-Term

| | | |
|-----------------------|---|--|
| IDEA (K-12), Weighted | 8 | |
|-----------------------|---|--|

24 Days-in-Term

| | | |
|-----------------------|-----|--|
| IDEA (K-12), Weighted | (8) | |
|-----------------------|-----|--|

| | | |
|-------------------|------|----------|
| Two Miles or More | (10) | <u>0</u> |
|-------------------|------|----------|

| | | |
|---|--|-----------------|
| Net Audit Adjustments from General Tests | | <u>0</u> |
|---|--|-----------------|

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

**Students
 Transported
 Net Audit
 Adjustment**

Findings

Detailed Tests

2. [Ref. 52] Three students (one each in the October, February, and June surveys) were incorrectly reported in Two Miles or More. The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

Two Miles or More (1)

February 2006 Survey

90 Days-in-Term

Two Miles or More (1)

June 2006 Survey

17 Days-in-Term

Two Miles or More (1) (3)

3. [Ref. 53] The IEPs for five ESE students in IDEA (K-12), Weighted (three in the October survey, one in the February survey, and one in the June survey) did not indicate that the students met at least one of the five criteria required for IDEA-weighted classification. Consequently, the students' weighted reporting was not adequately supported. We noted that all of the students were eligible to be reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2005 Survey

90 Days-in-Term

IDEA (K-12), Weighted (3)

IDEA (K-12), Unweighted 3

February 2006 Survey

90 Days-in-Term

IDEA (K-12), Weighted (1)

IDEA (K-12), Unweighted 1

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Bradford County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2006

| <u>Findings</u> | Students Transported Net Audit Adjustment |
|---|--|
| <u>Detailed Tests</u> (Continued) | |
| <u>June 2006 Survey</u> | |
| <u>19 Days-in-Term</u> | |
| IDEA (K-12), Weighted | (1) |
| IDEA (K-12), Unweighted | <u>1</u> |
| | 0 |
| <p>4. [Ref. 54] <u>Three students were reported incorrectly in IDEA ridership categories: two in IDEA (K-12), Unweighted in the October survey and one in IDEA (K-12), Weighted in the February survey. The two students in the October survey lived less than two miles from school and were not eligible IDEA students; consequently, they should not have been reported for State transportation funding. The student in the February survey did not meet at least one of the five criteria specified for IDEA weighted classification, but did live more than two miles from school and should have been reported in Two or Miles or More. We made the following audit adjustments:</u></p> | |
| <u>October 2005 Survey</u> | |
| <u>90 Days-in-Term</u> | |
| IDEA (K-12), Unweighted | (2) |
| <u>February 2006 Survey</u> | |
| <u>90 Days-in-Term</u> | |
| IDEA (K-12), Weighted | (1) |
| Two Miles or More | <u>1</u> |
| | (2) |
| Net Audit Adjustments from Detailed Tests | <u>(5)</u> |

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Bradford County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2006

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of days-in-term for each survey is accurately reported; (2) the IEPs for transported ESE students clearly indicate whether students are eligible for weighted classification or special transportation services, as appropriate; and (3) the distance from home to school for students in Two Miles or More is verified prior to reporting.

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

Bradford County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2006

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 38.

The accompanying notes are an integral part of this schedule.

Bradford County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2006

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 Career Education 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 Bradford County

For the fiscal year ended June 30, 2006, the District received approximately \$827,000 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 2005 | 0 | 0 |
| October 2005 | 36 | 1,874 |
| February 2006 | 35 | 1,806 |
| June 2006 | <u>2</u> | <u>18</u> |
| Total | <u>73</u> | <u>3,698</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

Bradford County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2006

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, 2006. 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



The School Board of Bradford County, Florida

501 W. WASHINGTON STREET • STARKE, FLORIDA 32091

(904) 966-6800 • SunCom 878-6800 • FAX 966-6017

May 17, 2007

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

Dear Mr. Monroe,

We agree with the finding presented in your report for FTE in fiscal year ending June 30, 2006.

We will take the following corrective actions with regard to the issues presented in the audit findings.

School administration will closely verify the accurate collection of attendance data to prevent students not in attendance from being counted present. We will emphasize the importance of this status prior to reporting students for FTE. This will also apply to students enrolled in our Hospital Homebound program.

Dual enrollment courses have been flagged based on 75 hours of instruction and FTE calculations modified in programming to accurately calculate this change.

School administrators and instructional staff will increase awareness of the need for accuracy and retention of time card related to OJT related reporting.

Student schedules will be monitored and reported accurately as students enter and exit the Hospital Homebound program to reflect the actual placement of the students for reporting purposes on related to where they are in or out of the program and the minutes and matrix being served.

The certification of instructional staff teaching LEP students will be verified and proper action regarding board approval as out of field or required professional development within the required time frame will be adhered to. Instructional staff that are out of field in other areas will also be submitted for Board approval and parents notified by letter.

ESE support staff will maintain and retain accurate logs of students served in the Hospital Homebound program.

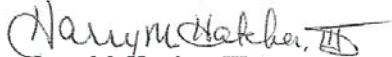
The Transportation Department will carefully calculate the days in term for the June and July surveys to correspond to the actual summer school calendar.

Page 2 Audit Response Letter

The Transportation Department will validate the transportation of students that are within the 2 mile boundary and report the FTE accurately.

The Transportation Department will verify that ESE students meet at least one of the criteria for weighted funding if they are so reported.

Respectfully,



Harry M. Hatcher, III
Superintendent of Bradford County School