



AUDITOR GENERAL
DAVID W. MARTIN, CPA



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

For the Fiscal Year Ended June 30, 2007

Jackson County District School Board members and the Superintendent of Schools who served during the 2006-07 fiscal year are shown in the following tabulation:

	<i>District No.</i>
<i>Dr. Terry Nichols, Chairman from 11-21-06, Vice-Chairman to 11-20-06</i>	<i>1</i>
<i>Kenneth R. Griffin</i>	<i>2</i>
<i>Betty B. Duffee, Vice-Chairman from 11-21-06</i>	<i>3</i>
<i>Edwin B. Kilpatrick, Chairman to 11-20-06</i>	<i>4</i>
<i>Chris Johnson from 11-21-06</i>	<i>4</i>
<i>Sarah A. Grant to 11-20-06</i>	<i>5</i>
<i>Charlotte Gardner from 11-21-06</i>	<i>5</i>

Daniel G. Sims, Superintendent

This examination was conducted 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.myflorida.com/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Jackson County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
 For the Fiscal Year Ended June 30, 2007

	PAGE NO.
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A - Populations, Samples, and Test Results	4
Schedule B - Effect of Audit Adjustments on Weighted FTE	6
Schedule C - Audit Adjustments by School	7
Schedule D - Findings and Audit Adjustments	10
Schedule E – Recommendations and Regulatory Citations.....	21
Schedule F – Summary of Management’s Response	23
Notes to Schedules.....	24
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	28
Schedule A - Populations, Samples, and Test Results	30
Schedule B - Findings and Audit Adjustments.....	31
Schedule C – Recommendations and Regulatory Citations.....	40
Schedule D – Summary of Management’s Response	41
Notes to Schedules.....	42
MANAGEMENT'S RESPONSE.....	44

Jackson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2007

IEP – Individual Educational Plan

ESE – Exceptional Student Education

LEP – Limited English Proficient

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

INDEPENDENT AUDITOR'S REPORT JACKSON COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated August 28, 2007, that the Jackson 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, 2007. 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

Twenty-two of the 57 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. 1, 2, 3, 6, 7, 8, 9, 10, 12, 13, 14, 17, 18, 19, 21, 22, 23, 25, 27, and 28.)

2. Students

We noted exceptions involving 7 of the 40 students in our ESOL sample and 22 of the 67 students in our sample for Career Education 9-12 (OJT). These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located. (See SCHEDULE D, finding Nos. 4, 15, and 24 for ESOL; and finding Nos. 5, 16, 20, and 29 for OJT.)

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 ESOL and Career Education 9-12 (OJT), the Jackson 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, 2007.

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

In accordance with *Government Auditing Standards*, we are required to report deficiencies in internal control that are material to management's assertion. The instances of material noncompliance mentioned above are indicative of such deficiencies in the District's internal controls related to teacher compliance, and the reporting of, and the preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (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 Jackson 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,



David W. Martin, CPA
December 10, 2007

SCHEDULE A

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<u>Description¹</u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	15	100.00%	4,615	100.00%	5,376.3500	100.00%
Sample Size ⁴	9	60.00%	106	2.30%	94.4660	1.76%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	18.6338	-
2. Basic with ESE Services						
Population ³	15	100.00%	1,267	100.00%	1,319.7400	100.00%
Sample Size ⁴	10	66.67%	66	5.21%	57.2500	4.34%
Students w/Exceptions	-	-	(1)	(1.52%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.5000)	-
3. ESOL						
Population ³	11	100.00%	42	100.00%	36.3100	100.00%
Sample Size ⁴	9	81.82%	40	95.24%	31.3700	86.39%
Students w/Exceptions	-	-	(7)	(17.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(16.0000)	-
4. ESE Support Levels 4 and 5						
Population ³	3	100.00%	95	100.00%	155.2500	100.00%
Sample Size ⁴	2	66.67%	41	43.16%	36.5000	23.51%
Students w/Exceptions	-	-	(1)	(2.44%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.5500)	-
5. Career Education 9-12						
Population ³	8	100.00%	115	100.00%	277.3000	100.00%
Sample Size ⁴	4	50.00%	67	58.26%	18.2426	6.58%
Students w/Exceptions	-	-	(22)	(32.84%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.0903)	-

All Programs						
Population ³	15	100.00%	6,134	100.00%	7,164.9500	100.00%
Sample Size ⁴	10	66.67%	320	5.22%	237.8286	3.32%
Students w/Exceptions	-	-	(31)	(9.69%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(3.5065)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<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	15	100.00%	115	100.00%
Sample Size ⁴	10	66.67%	57	49.57%
Teachers w/Exceptions	-	-	(22)	(38.60%)

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 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, 2007. 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 reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	9.0000	1.035	9.3150
102 Basic 4-8	4.4154	1.000	4.4154
103 Basic 9-12	5.2184	1.088	5.6776
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	.5000	1.088	.5440
130 ESOL	(16.0000)	1.275	(20.4000)
254 ESE Support Level 4	(1.5500)	3.734	(5.7877)
300 Career Education 9-12	<u>(4.0903)</u>	1.159	<u>(4.7407)</u>
Total	<u>(3.5065)</u>		<u>(11.9764)</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

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	.....	3.0000	2.0000	5.0000
102 Basic 4-8	.....	.....	1.0000	1.0000
103 Basic 9-12	3.1676	.....	.....	3.1676
112 Grades 4-8 with ESE Services	.....	.....	(1.0000)	(1.0000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(2.5838)	(3.0000)	(2.0000)	(7.5838)
254 ESE Support Level 4	.....	.....	.....	.0000
300 Career Education 9-12	<u>(1.0657)</u>	.....	.....	<u>(1.0657)</u>
Total	<u>(.4819)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.4819)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	Audit Adjustments ¹				Balance Forward
		#0061	#0121	#0141	#0181	
101	5.0000	.....	2.0000	.....	2.0000	9.0000
102	1.0000	.3316	1.1668	.....	1.4170	3.9154
103	3.1676	.....	.5004	.5004	.....	4.1684
112	(1.0000)	.....	.....	.....	.....	(1.0000)
113	.0000	.....	.....	.....	.....	.0000
130	(7.5838)	(.3316)	(3.6672)	(.5004)	(3.4170)	(15.5000)
254	.0000	.....	.....	.....	.....	.0000
300	<u>(1.0657)</u>	<u>.....</u>	<u>(.8324)</u>	<u>(2.0424)</u>	<u>.....</u>	<u>(3.9405)</u>
Total	<u>(.4819)</u>	<u>.0000</u>	<u>(.8324)</u>	<u>(2.0424)</u>	<u>.0000</u>	<u>(3.3567)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2007

Program No.	Brought Forward	<u>Audit Adjustments</u>¹			Total
		<u>#0202</u>	<u>#0301</u>	<u>#0491</u>	
101	9.0000	.....	.....	.....	9.0000
102	3.9154	.....	.5000	.....	4.4154
103	4.1684	1.0500	.....	.....	5.2184
112	(1.0000)	.....	.....	.....	(1.0000)
113	.0000	.5000	.....	.....	.5000
130	(15.5000)	.....	(.5000)	.....	(16.0000)
254	.0000	(1.5500)	.....	.....	(1.5500)
300	<u>(3.9405)</u>	.....	.....	<u>(.1498)</u>	<u>(4.0903)</u>
Total	<u>(3.3567)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1498)</u>	<u>(3.5065)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

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 ESOL and Career Education 9-12 (OJI), the Jackson 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, 2007. 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 21.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Marianna High School (#0021)

1. [Ref. 2171] One teacher, who was approved by the School Board in a prior school year to teach Reading and LEP students out-of-field, did not earn the six college credit hours required in Reading, and had only 98 of the 240 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the newsletter used to notify parents that their children were assigned to classes taught by out-of-field teachers did not identify the teacher's out-of-field subject areas (Reading and ESOL); consequently, the notification was deficient. Since the two LEP students involved are cited in finding No. 4 (Ref. 2101), no audit adjustment was made here.

.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Marianna High School (#0021) (Continued)

2. [Ref. 2173] One teacher taught Primary Language Arts to a class 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 also noted that the newsletter used to notify parents that their children were assigned to classes taught by out-of-field teachers did not identify the teacher's out-of-field subject area (ESOL); consequently, the notification was deficient. Since the student in question is cited in finding No. 4 (Ref. 2101), no audit adjustment was made here.

.0000

3. [Ref. 2175] The parents of one LEP student taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. However, since the student in question is cited in finding No. 4 (Ref. 2101), no audit adjustment was made here.

.0000

4. [Ref. 2101] The LEP Student Plans for three students were incomplete. The Plans did not include documentation showing the student's instructional programs and course schedules. We made the following audit adjustment:

103 Basic 9-12	2.4170	
130 ESOL	<u>(2.4170)</u>	.0000

5. [Ref. 2102] We noted the following exceptions for four Career Education students in OJT: the timecards for three of the students supported less work time than was reported and the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	<u>(.4819)</u>	(.4819)
---------------------------	----------------	---------

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Marianna High School (#0021) (Continued)

6. [Ref. 2174] The newsletter used to notify parents that their children were assigned to classes taught by an out-of-field teacher did not identify the teacher's out-of-field subject area (Law Enforcement); consequently, the notification was deficient. We made the following audit adjustment:

103 Basic 9-12	.5838	
300 Career Education 9-12	(.5838)	.0000

7. [Ref. 2176] The parents of one LEP student taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 60 of the 300 in-service 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	.1668	
130 ESOL	(.1668)	.0000
		(.4819)

Frank M. Golson Elementary School (#0031)

8. [Ref. 3171] The parents of one LEP student taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 240 the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Frank M. Golson Elementary School (#0031) (Continued)

9. [Ref. 3172] One out-of-field teacher was approved by the School Board to teach Primary Language Arts out-of-field; however, the teacher had earned only 60 of the 120 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

10. [Ref. 3173/74] The parents of two LEP students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that one of the teachers (Ref. 3174) had not earned any of 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustments:

<u>Ref. 3173</u>		
101 Basic K-3	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000

<u>Ref. 3174</u>		
101 Basic K-3	.5000	
130 ESOL	<u>(.5000)</u>	<u>.0000</u>

.0000

Riverside Elementary School (#0041)

11. [Ref. 4101] One ESE student was reported incorrectly in program No. 112 (Grades 4-8 with ESE Services) for services in the Gifted ESE program. The student was not provided those services during the 2006-07 school year, and should have been reported in program No. 102 (Basic 4-8). We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		Net Audit Adjustments (Unweighted FTE)
<u>Riverside Elementary School (#0041)</u> (Continued)		
102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000
12. [Ref. 4171] <u>The parents of two LEP students taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:</u>		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
		<u>.0000</u>
<u>Marianna Middle School (#0061)</u>		
13. [Ref. 6171] <u>The parents of one LEP student taught Primary Language Arts by an out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 300 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
102 Basic 4-8	.1648	
130 ESOL	<u>(.1648)</u>	.0000
14. [Ref. 6172] <u>One teacher taught a Math class that included one LEP student, but had earned none 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:</u>		
102 Basic 4-8	.1668	
130 ESOL	<u>(.1668)</u>	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Malone High School (#0121)

15. [Ref. 12101] The LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000

16. [Ref. 12102] We noted the following exceptions for four Career Education students in OJT: (a) the timecards for two students were not signed by the employer; (b) the timecard for one student was incomplete (lacking dates and times of work); and (c) the timecard for one student was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.8324)	(.8324)
---------------------------	---------	---------

17. [Ref. 12171] One teacher, who was appropriately approved by the School Board in the prior school year to teach Reading out-of-field, did not earn the six college credits required in that subject area. We also noted that the teacher's class included one LEP student, but the teacher was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We further noted that the newsletter used to notify parents that their children were assigned to classes taught by out-of-field teachers did not identify the teacher's out-of-field subject area (ESOL); consequently, the notification was deficient. We made the following audit adjustment:

102 Basic 4-8	.1668	
130 ESOL	(.1668)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Malone High School (#0121) (Continued)

18. [Ref. 12172/73] The parents of four LEP students taught Primary Language Arts by two out-of-field teachers were not notified of the teachers' out-of-field status. We also noted that the teachers had earned only 150 and 180, respectively, of the 245 and 300 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. We made the following audit adjustments:

<u>Ref. 12172</u>		
101 Basic K-3	2.0000	
130 ESOL	<u>(2.0000)</u>	.0000
<u>Ref. 12173</u>		
103 Basic 9-12	.1668	
130 ESOL	<u>(.1668)</u>	.0000

19. [Ref. 12174] One teacher taught Primary Language Arts to a class 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 also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status in ESOL. We made the following audit adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	.0000
		<u>(.8324)</u>

Sneads High School (#0141)

20. [Ref. 14101] We noted the following exceptions involving 13 Career Education students in OJT:

- a. The timecards for the October survey for two students were missing and could not be located, and the timecard for the February survey for one of these two students was unsigned.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sneads High School (#0141) (Continued)

- b. The timecards for seven students were not signed by the students' employers. We also noted the following exceptions for three of these seven students: the timecards for two did not have dates and/or work times and one supported less hours worked than was reported.
- c. The timecards for three students supported less work time than was reported.
- d. The timecard for the February survey for one student did not show a consistent daily accounting of hours worked; consequently, we could not determine how many hours the student worked during that survey.

We made the following audit adjustment:

300 Career Education 9-12	(2.0424)	(2.0424)
---------------------------	----------	----------

21. [Ref. 14171] One teacher, who was approved by the School Board in the prior school year to teach Reading out-of-field, did not earn the six college credits required in that subject area. We also noted that the teacher taught Primary Language Arts to a class that included three LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. Additionally, the parents of the students taught by this teacher were not notified of the teacher's out-of-field status in ESOL or Reading, and the teacher had earned only 30 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	.3336	
130 ESOL	(.3336)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Sneads High School (#0141) (Continued)

22. [Ref. 14172] One teacher taught History to a class that included one LEP student, but had not earned 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	.1668	
130 ESOL	(.1668)	.0000
		<u>(2.0424)</u>

Grand Ridge High School (#0181)

23. [Ref. 18172] One teacher was appropriately approved by the School Board to teach LEP students, but had earned only 30 of the 180 in-service training points in ESOL strategies, pursuant to the teacher's in-service training timeline. We also noted that the parents of the LEP student taught by this teacher during the school term covered by the October survey were not notified of the teacher's out-of-field status for ESOL until February 7, 2007, after the October survey. Since the student in question is cited in finding No. 24 (Ref. 18101), no audit adjustment was made here.

.0000

24. [Ref. 18101] The files for three LEP students did not contain documentation showing that the students' parents had been notified in writing of their children's placement in ESOL. We made the following audit adjustment:

101 Basic K-3	2.0000	
102 Basic 4-8	.9170	
130 ESOL	(2.9170)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Grand Ridge High School (#0181) (Continued)

25. [Ref. 18171] One teacher taught Primary Language Arts to a class 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 during the school terms covered by the October and February surveys. We also noted that the parents of the student taught by this teacher were not notified of the teacher's out-of-field status in ESOL until February 7, 2007, after the October survey. We made the following audit adjustment:

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

Hope School (#0202)

26. [Ref. 20201] The *Matrix of Services* form for one ESE student was not reviewed when the student's IEP was revised. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

27. [Ref. 20271] One 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 out-of-field teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	1.0500	
254 ESE Support Level 4	(1.0500)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Graceville Elementary School (#0301)

28. [Ref. 30171] One teacher was approved by the School Board to teach LEP students out-of-field during the school terms covered by the October and February surveys; however, the parents of the student taught by this teacher were not notified of the teacher's out-of-field status until January 16, 2007, after the October survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		.0000

Graceville High School (#0491)

29. [Ref. 49101] The supporting timecard for one Career Education student in OJT in the October survey was missing and could not be located. We made the following audit adjustment:

300 Career Education 9-12	(.1498)	(.1498)
		(.1498)
		(3.5065)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

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 ESOL; (2) students in OJT are reported in accordance with their timecards and those timecards are retained in readily accessible files; (3) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; (4) out-of-field teachers earn required college credits in their out-of-field subject areas on a timely basis; and (5) parents are appropriately notified when their children are assigned to out-of-field teachers.

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 2006-2007

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

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2007

Regulatory Citations (Continued)

Career Education On-the-Job Attendance

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

Exceptional Education

Section 1003.57, 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 2006-2007

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

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 44 of this report.

The accompanying notes are an integral part of this schedule.

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 Jackson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jackson 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 Jackson County. For the fiscal year ended June 30, 2007, the District operated 15 schools and a District-wide Hospital and Homebound program, reported 7,164.95 unweighted full-time equivalent (FTE) students, and received approximately \$32.5 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.

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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 2006-07 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

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, 2007. 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:

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Marianna High School	1 through 7
2. Frank M. Golson Elementary School	8 through 10
3. Riverside Elementary School	11 and 12
4. Marianna Middle School	13 and 14
5. Malone High School	15 through 19
6. Sneads High School	20 through 22
7. Grand Ridge High School	23 through 25
8. Hope School	26 and 27
9. Graceville Elementary School	28
10. Graceville High School	29



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



850/488-5534/SC 278-5534
Fax: 488-6975/SC 278-6975

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

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

We have examined management's assertion, included in its representation letter dated August 28, 2007, that the Jackson 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, 2007. 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 Jackson 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, 2007.

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 Jackson 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,



David W. Martin, CPA
December 10, 2007

SCHEDULE A

Jackson County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2007

<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	195	100.00%	8,410	100.00%
Sample ²	-	-	310	3.69%
<u>Test Results - Sample Students</u>				
Students w/Exceptions ³	-	-	40	(12.90%)
Net Audit Adjustments	-	-	(19)	(6.13%)
<u>Test Results - Non-Sample Students</u>				
Net Audit Adjustments	-	-	(114)	1.36%
<u>Test Results – Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(133)	1.58%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 8,410 students in the following ridership categories: 495 in IDEA (K-12), Weighted; 315 in IDEA (K-12), Unweighted; 110 in IDEA (PK), Weighted; 21 in IDEA (PK), Unweighted; 17 in Teenage Parents and Infants; 7,342 in Two Miles or More; and 110 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 195 vehicles (193 buses and 2 passenger cars). (IDEA stands for Individuals with Disabilities Education Act.)

² See NOTE B.

³ Students with exceptions are sample students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

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 Jackson 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, 2007. 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 40.

**Students
 Transported
 Net Audit
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student adjusted twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two students.

General Tests

1. [Ref. 51] The number of buses in operation was overstated by one in the October survey and understated by one in the June survey. We made the following audit adjustments:

October 2007 Survey

Number of Buses in Operation (1)

June 2007 Survey

Number of Buses in Operation 1 0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

2. [Ref. 52] Four students were reported incorrectly in IDEA (K-12), Weighted. The students were transported using a passenger car; consequently, they are not eligible to be reported in a weighted ridership category. They should have been reported in IDEA (K-12), Unweighted. We made the following audit adjustments:

October 2006 Survey-(Passenger Car)

90 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample Students*) (2)

IDEA (K-12), Unweighted (*Non-Sample Students*) 2

February 2007 Survey-(Passenger Car)

90 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample Students*) (2)

IDEA (K-12), Unweighted (*Non-Sample Students*) 2 0

3. [Ref. 54] One hundred nineteen students were reported incorrectly (110 in Center to Center (IDEA, Unweighted) and 9 in Two Miles or More), as follows:

- a. Ninety-four students in Center to Center (IDEA, Unweighted) were reported for 90 days-in-term, but should have been reported for only 18 days-in-term. The students were transported from their home school to another educational center for Gifted instruction one day per week for 18 weeks.
- b. Nine students in Center to Center (IDEA, Unweighted) were transported on a daily basis from home to school and lived more than two miles from school; consequently, they should have been reported in Two Miles or More.
- c. Fifteen students in Center to Center (IDEA, Unweighted) were transported to Golson Elementary School as part of an Early Childhood Vocational program four days per week for 18 weeks; consequently, these students should have been reported in Center to Center (Vocational) for 72 days-in-term.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

- d. One student in Center to Center (IDEA, Unweighted) was not listed on the supporting bus driver's report and we were unable to otherwise determine if the student was transported during the survey period.

We made the following audit adjustments:

a.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(47)	
	<u>18 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	47	
	<u>February 2007 Survey</u>		
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(47)	
	<u>18 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	<u>47</u>	0
b.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(7)	
	Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	(1)	
	Two Miles or More (<i>Non-Sample Students</i>)	7	
	Two Miles or More (<i>Sample Student</i>)	1	
	<u>February 2007 Survey</u>		
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Student</i>)	(1)	
	Two Miles or More (<i>Non-Sample Student</i>)	<u>1</u>	0
c.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	Center to Center (IDEA), Unweighted (<i>Non-Sample Students</i>)	(4)	
	Center to Center (IDEA), Unweighted (<i>Sample Student</i>)	(2)	
	<u>72 Days-in-Term</u>		
	Center to Center (Vocational) (<i>Non-Sample Students</i>)	4	
	Center to Center (Vocational) (<i>Sample Student</i>)	2	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

General Tests (Continued)

February 2007 Survey

90 Days-in-Term

Two Miles of More (*Non-Sample Students*) (9)

72 Days-in-Term

Center to Center (Vocational) (*Non-Sample Students*) 2 0

d. **October 2006 Survey**

90 Days-in-Term

Center to Center (IDEA), Unweighted (*Sample Student*) (1) (1)

4. [Ref. 56] The ridership of 118 students in the February survey was not adequately supported, as discussed below:

- a. The original bus driver’s report for bus No. 2045 was missing and could not be located. The reported ridership for this bus (7 students in IDEA (K-12), Unweighted, and 71 students in Two Miles or More) was based on the students’ school attendance (as marked on a copy of the bus driver’s report) rather than on the students’ actual bus ridership per the original bus driver’s report.
- b. The bus driver’s report for bus No. 0266 was not marked to indicate which students rode the bus during the survey period; consequently, we could not verify the reported ridership (1 student in IDEA (K-12), Unweighted and 39 in Two Miles or More) using that report.

We made the following audit adjustments:

a. **February 2007 Survey**

90 Days-in-Term

IDEA (K-12), Unweighted (*Sample Student*) (1)

IDEA (K-12), Unweighted (*Non-Sample Students*) (6)

Two Miles or More (*Non-Sample Students*) (71) (78)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Students Transported Net Audit Adjustments
General Tests (Continued)	
b. February 2007 Survey	
IDEA (K-12), Unweighted (<i>Non-Sample Student</i>)	(1)
Two Miles or More (<i>Sample Students</i>)	(3)
Two Miles or More (<i>Non-Sample Students</i>)	<u>(36)</u>
Net Audit Adjustments – General Tests	<u>(119)</u>
Net Audit Adjustments - Sample Students	(5)
Net Audit Adjustments - Non-Sample Students	<u>(114)</u>
Net Audit Adjustments – General Tests	<u>(119)</u>
 Detailed Tests	
5. [Ref. 53] <u>Nine students were either not listed on the supporting bus driver’s report (six students) or were listed, but were not marked as having been transported during the 11-day survey window (three students); consequently, none of the students was eligible for State transportation funding. The students were reported as follows: six in Two Miles or More, two in IDEA (K-12), Unweighted, and one in the IDEA (PK), Unweighted. We noted that one of the students in Two Miles or More lived less than two miles from school. We made the following audit adjustments:</u>	
 October 2006 Survey	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)
Two Miles or More (<i>Sample Students</i>)	(3)
 February 2007 Survey	
<u>90 Days-in-Term</u>	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)
Two Miles or More (<i>Sample Students</i>)	<u>(3)</u>
	(9)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

6. [Ref. 57] We noted exceptions involving 16 students in IDEA-weighted ridership categories in various surveys (5 in IDEA (PK), Weighted and 11 in IDEA (K-12), Weighted), as follows:

- a. The files for three students did not have valid IEPs covering the reporting surveys.
- b. The IEPs for 12 students did not indicate that the students met at least one of the five criteria required for weighted classification. We noted that the IEPs for 3 of the 12 students indicated they required an aid or monitor, but did not disclose the students' specific need that made the aid or monitor necessary.
- c. The IEP for one student in July was missing and could not be located.

We noted that all 16 students mentioned above were eligible to be reported in other ridership categories (5 in IDEA (PK), Unweighted and 11 in IDEA (K-12), Unweighted.) We made the following audit adjustments:

a.	<u>July 2006 Survey</u>		
	<u>8 Days-in-Term</u>		
	IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
	IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
	IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
	IDEA (PK), Unweighted (<i>Sample Student</i>)	1	
	<u>February 2007 Survey</u>		
	<u>90 Days-in-Term</u>		
	IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
	IDEA (K-12), Unweighted (<i>Sample Student</i>)	<u>1</u>	0
b.	<u>July 2006 Survey</u>		
	<u>8 Days-in-Term</u>		
	IDEA (K-12), Weighted (<i>Sample Students</i>)	(3)	
	IDEA (K-12), Unweighted (<i>Sample Students</i>)	3	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>Detailed Tests</u> (Continued)		
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(2)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
IDEA (PK), Unweighted (<i>Sample Student</i>)	2	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (PK), Weighted (<i>Sample Students</i>)	(3)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	1	
IDEA (PK), Unweighted (<i>Sample Students</i>)	3	
<u>June 2007 Survey</u>		
<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	<u>2</u>	0
c. <u>July 2006 Survey</u>		
<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	<u>(1)</u>	(1)

7. [Ref. 58] Two students (one in October and one in February) were reported incorrectly in IDEA (K-12), Unweighted. The students lived more than two miles from school and should have been reported in Two Miles or More. We made the following audit adjustments:

<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	1	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Detailed Tests (Continued)

8. [Ref. 59] One PK-infant in the October survey and one student-parent in the February survey were reported incorrectly in Teenage Parents and Infants. Neither the PK-infant’s parents nor the student-parent was enrolled in a Teenage Parent program. We also noted that the student-parent was not listed on the supporting bus driver’s report. We made the following audit adjustments:

October 2006 Survey

90 Days-in-Term

Teen Parent (*Sample Student*) (1)

February 2007 Survey

90 Days-in-Term

Teen Parent (*Sample Student*) (1) (2)

9. [Ref. 60] Two students in Two Miles or More in the October survey lived less than two miles from school; consequently, they were not eligible for State transportation funding. We made the following audit adjustment:

October 2006 Survey

90 Days-in-Term

Two Miles or More (*Sample Students*) (2) (2)

10. [Ref. 61] One student was reported incorrectly in IDEA (K-12), Weighted in the June survey. The student was a PK student and should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:

June 2007 Survey

8 Days-in-Term

IDEA (K-12), Weighted (*Sample Student*) (1)

IDEA (PK), Weighted (*Sample Student*) 1 0

Net Audit Adjustments – Detailed Tests (14)

Net Audit Adjustments - Sample Students (14)

Net Audit Adjustments - Non-Sample Students 0

Net Audit Adjustments – Detailed Tests (14)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	Students Transported Net Audit Adjustments
<hr/>	
<u>Summary</u>	
<u>General and Detailed Tests</u>	
Net Audit Adjustments – General Tests/Sample Students	(5)
Net Audit Adjustments – General Tests/Non-Sample Students	(114)
Net Audit Adjustments – Detailed Tests/Sample Students	(14)
Net Audit Adjustments – Detailed Tests/Non-Sample Students	<u>0</u>
<u>Net Audit Adjustments – Combined Tests</u>	
Net Audit Adjustments – Combined Tests/Sample Students	(19)
Net Audit Adjustments – Combined Tests/Non-Sample Students	<u>(114)</u>
	<u>(133)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Jackson County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2007

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category and for the correct number of days-in-term; (2) bus drivers' reports are maintained in readily accessible files; (3) only those students who are enrolled in school during survey and ride a bus at least one time during the 11-day window of a survey period are reported with each survey's results; (4) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to being reported; (5) IEPs are current, complete and retained in readily accessible files; and (6) only ESE students, who are properly classified and documented as disabled, are reported in IDEA ridership categories, pursuant to the authorization of their IEPs.

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

Jackson County District School Board
Student Transportation
SUMMARY OF MANAGEMENT'S RESPONSE
For the Fiscal Year Ended June 30, 2007

Management agreed with our findings and recommendations.

A copy of management's response may be found beginning on page 44 of this report.

The accompanying notes are an integral part of this schedule.

Jackson County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2007

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 Jackson County

For the fiscal year ended June 30, 2007, the District received approximately \$2.1 million 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 2006	13	91
October 2006	84	4,055
February 2007	82	4,100
June 2007	<u>16</u>	<u>164</u>
Total	<u>195</u>	<u>8,410</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

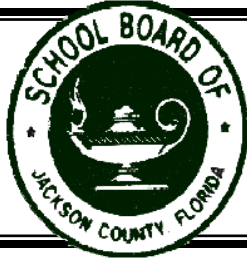
Jackson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2007

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, 2007. 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 JACKSON COUNTY



Daniel G. Sims
Superintendent of Schools

2903 Jefferson Street
P. O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Suncom 789-1200
Fax 850-482-1299

January 16, 2008

Auditor General, Mr. David W. Martin, CPA
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Mr. Martin:

The Jackson County School Board is in receipt of the draft copy of the *Independent Auditor's Report: Jackson County District School Board Full-Time Equivalent (FTE) Students report* and the *Independent Auditor's Report: Jackson County District School Board Student Transportation*. It is the express desires and wishes of the Jackson County School Board to comply with all state statutes and mandates in regards to accurately reporting the District's Full-Time Equivalent (FTE) data. All diligence is used to ensure that the data reported is reported accurately. It was a pleasure to have your office review our data reporting process and we offer the following responses to your draft findings.

In the report on the FTE Students Report, your examination procedures disclosed instances of material noncompliance in two categories: teachers and students. Twenty-two of the 57 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. In each of the findings (finding Nos. 1, 2, 3, 6, 7, 8, 9, 10, 12, 13, 14, 17, 18, 19, 21, 22, 23, 25, 27, and 28), the Jackson County School Board agrees with the finding. To prevent the same issue from reoccurring, the Jackson County School Board will use due diligence in checking personnel records of teachers hired to ensure that they possess the necessary certification required to meet state requirements. Teachers that are presently lacking in-field requirements will be encouraged to attend district funded professional development to secure the necessary classes for in-field certification. Principals will be reminded of the requirements to notify parents and the School Board of teachers who are out-of-field.

In regards to students, the district will revise the ESOL staffing form to indicate the programs, accommodations, and services offered to ESOL students. The district will inservice teachers in the requirements of documentation needed for OJT students (timecards).

Dr. Terry E. Nichols
Charlotte M. Gardner

District 1

District 2

Kenneth R. Griffin

District 3

Betty B. Duffee

District 4

Chris M. Johnson

District 5

An Equal Opportunity Employer

Page 2
Auditor General

For the *Jackson County District School Board Student Transportation report*, the Jackson County School Board accepts the findings (Findings 1-11) as presented in the report. Our corrective action will include exercising more care and taking corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct rider-ship category and for the correct number of days-in-term; (2) bus drivers' reports are maintained in readily accessible files; (3) only those students who are enrolled in school during survey and ride a bus at least one time during the 11-day window of a survey period are reported with each survey's results; (4) the distance from home to school for students classified in the Two Miles or More rider-ship category is verified prior to being reported; (5) IEPs are current, complete and retained in readily accessible files; and (6) only ESE students, who are properly classified and documented as disabled, are reported in IDEA rider-ship categories, pursuant to the authorization of their IEPs.

Again, please be assured that the Jackson County School Board will work extremely hard to ensure that all recommendations in your draft report are corrected. Our staff is dedicated to providing quality education to all students residing in Jackson County. Our reporting of our data and adhering to state requirements will be of equal quality.

Sincerely,



Daniel G. Sims,
Superintendent of Schools
Jackson County School District