



AUDITOR GENERAL
DAVID W. MARTIN, CPA



GLADES 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

Glades 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</i>
	<u><i>No.</i></u>
<i>Janet Storey</i>	<i>1</i>
<i>Catherine Peebles</i>	<i>2</i>
<i>Tom Gaskins, Jr.</i>	<i>3</i>
<i>Mike Pressley, Chair</i>	<i>4</i>
<i>Patricia Pearce, Vice-Chair</i>	<i>5</i>
 <i>Wayne Aldrich, Superintendent</i>	

This examination was conducted by Mary Anne Pekkala, CPA, and was 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.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.

Glades County District School Board
 Full-Time Equivalent (FTE) Students and Student Transportation
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Glades 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

IDEA – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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

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

We have examined management's assertion, included in its representation letter dated March 14, 2008, that the Glades 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 (AICPA) 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.

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Six of the 20 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.¹

2. Students

We noted exceptions involving 18 of the 26 students in our sample for ESOL.² These exceptions involved records that were not properly and accurately prepared or were missing and could not be located.

3. Attendance Documentation and FTE Calculations for July 2006 and June 2007 Surveys

The Florida Environmental Institute (#0023) failed to prepare and maintain documentation of each student's classroom attendance for FEEP-related instruction. Additionally, the Institute did not correctly calculate the FTE for students in the July 2006 and June 2007 surveys.³

In our opinion, except for the material noncompliance mentioned above involving teachers, the preparation and maintenance of supporting documentation for students in ESOL, and the preparation of attendance documentation and calculation of FTE at the Florida Environmental Institute (#0023), the Glades 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 noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of material and other 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.

¹For teachers, see SCHEDULE D, finding Nos. 4, 6, and 11.

²For ESOL, see SCHEDULE D, finding Nos. 1, 2, 7, 8, 9, and 10.

³For the Florida Environmental Institute (#0023), see SCHEDULE D, finding Nos. 5 and 6.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher compliance; the preparation and maintenance of supporting documentation for students in ESOL; and the preparation and maintenance of attendance documentation and FTE calculations by the Florida Environmental Institute (#0023) for the July 2006 and June 2007 surveys. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

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 Glades 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
June 3, 2008

⁴A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Glades 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	4	100.00%	745	100.00%	921.9000	100.00%
Sample Size ⁴	3	75.00%	25	3.36%	17.9534	1.95%
Students w/Exceptions	-	-	(4)	(16.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	4.9102	-
2. Basic with ESE Services						
Population ³	5	100.00%	183	100.00%	224.0700	100.00%
Sample Size ⁴	3	60.00%	12	6.56%	9.6786	4.32%
Students w/Exceptions	-	-	(2)	(16.67%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(7.6696)	-
3. ESOL						
Population ³	3	100.00%	28	100.00%	45.8300	100.00%
Sample Size ⁴	2	66.67%	26	92.86%	19.0866	41.65%
Students w/Exceptions	-	-	(18)	(69.23%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(11.8866)	-
4. ESE Support Levels 4 and 5						
Population ³	2	100.00%	1	100.00%	2.0600	100.00%
Sample Size ⁴	1	50.00%	1	100.00%	.5000	24.27%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-
5. Career Education 9-12						
Population ³	2	100.00%	0	100.00%	51.3100	100.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.2020)	-

All Programs						
Population ³	5	100.00%	957	100.00%	1,245.1700	100.00%
Sample Size ⁴	3	60.00%	64	6.69%	47.2186	3.79%
Students w/Exceptions	-	-	(24)	(37.50%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(24.8480)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Glades 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	5	100.00%	40	100.00%
Sample Size ⁴	3	60.00%	20	50.00%
Teachers w/Exceptions	-	-	(6)	(30.00%)

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, 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 noncompliance disclosed by our examination procedures, including that 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

Glades 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	5.8000	1.035	6.0030
102 Basic 4-8	4.2518	1.000	4.2518
103 Basic 9-12	(5.1416)	1.088	(5.5941)
113 Grades 9-12 with ESE Services	(7.6696)	1.088	(8.3445)
130 ESOL	(11.8866)	1.275	(15.1554)
300 Career Education 9-12	<u>(10.2020)</u>	1.159	<u>(11.8241)</u>
Total	<u>(24.8480)</u>		<u>(30.6633)</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

Glades 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>Total</u>
	<u>#0021</u>	<u>#0023</u>	<u>#0051</u>	
101 Basic K-3	.....	.....	5.8000	5.8000
102 Basic 4-8	2.2518	.....	2.0000	4.2518
103 Basic 9-12	8.2924	(13.4340)	.....	(5.1416)
113 Grades 9-12 with ESE Services	.....	(7.6696)	.....	(7.6696)
130 ESOL	(4.0866)	.....	(7.8000)	(11.8866)
300 Career Education 9-12	<u>(6.3376)</u>	<u>(3.8644)</u>	<u>.....</u>	<u>(10.2020)</u>
Total	<u>.1200</u>	<u>(24.9680)</u>	<u>.0000</u>	<u>(24.8480)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Glades 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 material noncompliance involving teachers, the preparation and maintenance of supporting documentation for students in ESOL, and the preparation of attendance documentation and calculation of FTE at the Florida Environmental Institute (#0023), the Glades 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 noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 14.

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.

Moore Haven Jr. / Sr. High School (#0021)

1. [Ref. 2101] The files for nine students in ESOL did not contain LEP Student Plans that were valid for the 2006-07 school year. We also noted the following exceptions involving these students:

- a. The files for two students did not contain evidence that their parents had been notified in writing of the students' placement in ESOL.

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Moore Haven Jr. / Sr. High School (#0021) (Continued)

- b. The file for one student, who was dismissed from ESOL and later re-admitted, did not contain evidence that an LEP Committee had authorized that re-admission. We also noted that the student's parents were not notified the student's re-admission.
- c. One student was initially placed in ESOL and two other students were authorized for continuing ESOL services based upon assessment testing that was not complete; consequently, the students' LEP-classifications were not adequately supported.

We made the following audit adjustment:

102 Basic 4-8	1.7514	
103 Basic 9-12	1.8348	
130 ESOL	<u>(3.5862)</u>	.0000

- 2. [Ref. 2102] The LEP Student Plan for one student was not dated and did not document the student's authorized instructional programs, time, or schedule. We made the following audit adjustment:

102 Basic 4-8	.5004	
130 ESOL	<u>(.5004)</u>	.0000

- 3. [Ref. 2103] The FTE for the dual-enrolled courses taken by three 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	<u>.1200</u>	.1200
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Moore Haven Jr. / Sr. High School (#0021) (Continued)

4. [Ref. 2170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Business Education, but taught courses which required certification in Technology Education. We also noted that the parents of the students taught by the teacher were not notified of the out-of-field status. We made the following audit adjustment:

103 Basic 9-12	6.3376	
300 Career Education 9-12	<u>(6.3376)</u>	<u>.0000</u>
		<u>.1200</u>

Florida Environmental Institute (#0023)

5. [Ref. 2301/02] The Institute did not prepare and maintain documentation of each student's classroom attendance for FEFP-related instruction during the 2006-07 school year; consequently, the Institute's reported FTE was not adequately supported. We also noted that the Institute's reported FTE for each student in the June and July surveys was incorrectly calculated and varied from student to student. The reported FTE should have been the same for each student because the Institute did not provide multiple instructional programs. We made the following audit adjustment to disallow the Institute's reported FTE for the 2006-07 school year:

103 Basic 9-12	(13.4340)	
113 Grades 9-12 with ESE Services	(7.6696)	
300 Career Education 9-12	<u>(3.8644)</u>	<u>(24.9680)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Florida Environmental Institute (#0023) (Continued)

6. [Ref. 2370] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held a District-issued certificate in Carpentry/Building Construction, but taught courses which also required the Teacher Coordinator of Work Experience endorsement. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Since the Institute's FTE has been disallowed in finding No. 5 (Ref. 2301/02), we made no audit adjustment here.

.0000

(24.9680)

Moore Haven Elementary School (#0051)

7. [Ref. 5101] The LEP Student Plan for one student was not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

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

8. [Ref. 5102] The parental notification letter for one LEP student in the October survey was dated after that survey; consequently, the notification was not timely. We also noted that the student's LEP Student Plan did not document the student's authorized instructional programs, time, or schedule. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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

Moore Haven Elementary School (#0051) (Continued)

9. [Ref. 5103] The LEP Student Plan for one student, who had been re-admitted to ESOL after being out of the country for one year, was not dated and did not document the student's authorized instructional programs, time, or schedule. We also noted that the student's parents were not notified of the student's re-admission. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000

10. [Ref. 5104] The LEP Student Plans for five students did not include the students' authorized instructional programs, time, or schedules. We made the following audit adjustment:

101 Basic K-3	4.0000	
102 Basic 4-8	1.0000	
130 ESOL	(5.0000)	.0000

11. [Ref. 5170/71/72/73] Four teachers taught Language Arts to classes that included LEP students, 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 also noted that the parents of these LEP students were not notified of the teachers' out-of-field status, and one of the teachers (Ref. 5171) had not earned the in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since the students taught by three of the teachers (Ref. 5170/71/73) are adjusted in finding No. 10 (Ref. 5104), we made the following audit adjustment only for the students taught by the remaining teacher (Ref. 5172):

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Glades 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>Moore Haven Elementary School (#0051)</u> (Continued)	
Ref. 5172	
101 Basic K-3	.3000
130 ESOL	(.3000)
	<u>.0000</u>
	<u>.0000</u>
	<u>(24.8480)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Glades 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 documentation to support that reporting, particularly with regard to students in ESOL; (2) student attendance for FEFP-related instruction is prepared and maintained by the Florida Environmental Institute (#0023); (3) teachers are properly certified or, if out-of-field, have School Board approval to teach out-of-field; and (4) the parents of students taught by out-of-field teachers are properly notified of the teachers' out-of-field status prior to the survey concerned.

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 FTE and 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

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 2006-2007
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Glades 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)

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

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 Modifications 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

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
- Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

SCHEDULE F

Glades 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, except for finding Nos. 5 and 6 for the Florida Environmental Institute. Management indicated the District's intention to appeal these findings to the Department of Education for further consideration. A copy of management's response may be found beginning on page 33 of this report.

The accompanying notes are an integral part of this schedule.

Glades 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, FEFP, FTE, and related areas follows:

1. School District of Glades County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Glades 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 Glades County. For the fiscal year ended June 30, 2007, the District operated five schools, reported 1,245.17 unweighted FTE, and received approximately \$3.8 million in State funding 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 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.

Glades 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. 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 FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to 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 2006-2007 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.

Glades 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

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 FEFP. The following schools were in our sample:

Glades 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. Moore Haven Jr./Sr. High School	1 through 4
2. Florida Environmental Institute	5 and 6
3. Moore Haven Elementary School	7 through 11



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
Fax: 488-6975

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

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

We have examined management's assertion, included in its representation letter dated March 14, 2008, that the Glades 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 (AICPA) 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.

Compliance

Our examination procedures disclosed material noncompliance involving the District's reported student ridership as follows: 10 of the 78 students in our sample had exceptions involving their reported ridership categories or eligibility for State transportation funding.¹

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Glades 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 other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.² However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the classification and reporting of transported students. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies², and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE B.

¹See SCHEDULE B, *finding* Nos. 2 and 3.

²*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

The District's written response to this examination has not been subjected to our examination procedures, and accordingly, we express no opinion on it.

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 Glades 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
June 3, 2008

SCHEDULE A

Glades 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	22	100.00%	1,081	100.00%
Sample ²	-	-	78	7.22%
<u>General Tests</u>				
Net Audit Adjustments – Non-Sample Students	-	-	(37)	3.42%
<u>Detailed Tests</u>				
Sample Students w/ Exceptions ³	-	-	10	(12.82%)
Net Audit Adjustments – Sample Students	-	-	(8)	(10.26%)
Net Audit Adjustments – Non-Sample Students	-	-	(47)	4.35%
<u>General and Detailed Tests</u>				
Net Audit Adjustments	-	-	(92)	8.51%

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 1,081 students in the following ridership categories: 5 in IDEA (K-12), Weighted; 6 in IDEA (PK), Weighted; 1,070 in Two Miles or More. The District also reported operating a total of 22 buses. (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 or eligibility for State transportation funding. 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

Glades 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. Except for material noncompliance involving the classification and reporting of transported students, the Glades 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 noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 29.

**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 October and February surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.

General Tests/Non-Sample Students

1. [Ref. 51] Our general tests disclosed the the following exceptions:
 - a. Fifty-five students were not listed on the supporting bus drivers' reports as having been transported during an 11-day survey window; consequently, none of the students were eligible for State transportation funding.
 - b. Four PK students were incorrectly reported in Two Miles or More. Two should have been reported in IDEA (PK), Unweighted (one in the October survey and one in the February survey). The other two were not eligible for State transportation funding because they were not IDEA-students and did not have parents who were enrolled in a teenage parent program.

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Glades 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/Non-Sample Students (Continued)

- c. Fifteen students were listed on the supporting bus drivers' reports, but were not reported for State transportation funding. Fourteen should have been reported in Two Miles or More, and one in IDEA (K-12), Weighted.
- d. Five students were reported incorrectly as courtesy riders (who are not eligible for State transportation funding). Three of the students lived more than two miles from school and should have been reported in Two Miles or More. The remaining two students were IDEA and should have been reported in IDEA (K-12), Unweighted.

We made the following audit adjustments:

a.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	IDEA (PK), Weighted	(2)	
	Two Miles or More	(28)	
	<u>February 2007 Survey</u>		
	<u>90 Days-in-Term</u>		
	Two Miles or More	(25)	(55)
b.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	IDEA (PK), Unweighted	1	
	Two Miles or More	(2)	
	<u>February 2007 Survey</u>		
	<u>90 Days-in-Term</u>		
	IDEA (PK), Unweighted	1	
	Two Miles or More	(2)	(2)
c.	<u>October 2006 Survey</u>		
	<u>90 Days-in-Term</u>		
	IDEA (K-12), Weighted	1	
	Two Miles or More	6	

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Glades 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>General Tests/Non-Sample Students</u> (Continued)		
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	8	15
d. <u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	1	
Two Miles or More	2	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Unweighted	1	
Two Miles or More	<u>1</u>	<u>5</u>
Net Audit Adjustments – General Tests		<u>(37)</u>
<u>Detailed Tests/Sample Students</u>		
2. [Ref. 52] <u>Fifty-five students in Two Miles or More lived less than two miles from school; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	(5)	
Two Miles or More (<i>Non-Sample Students</i>)	(23)	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More	(3)	
Two Miles or More (<i>Non-Sample Students</i>)	<u>(24)</u>	(55)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Glades 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/Sample Students (Continued)

3. [Ref. 53] The IEPs for two students in IDEA weighted ridership categories in the February survey did not indicate that the students met at least one of the five criteria required for weighted classification. One student was eligible for Two Miles or More, and the other was eligible for IDEA (PK), Unweighted. We made the following audit adjustment:

February 2007 Survey

<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
Two Miles or More	<u>1</u>	<u>0</u>

Net Audit Adjustments -- Detailed Tests/All Students (55)

Summary

General and Detailed Tests

Net Audit Adjustments—General Tests (<i>Non-Sample Students</i>)	(37)
Net Audit Adjustments—Detailed Tests (<i>Sample Students</i>)	(8)
Net Audit Adjustments—Detailed Tests (<i>Non-Sample Students</i>)	<u>(47)</u>

Net Audit Adjustments—Combined Tests (92)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Glades 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) only those students who are transported by the District at least once during a survey’s 11-day window are reported with that survey’s results; (2) all eligible transported students are reported for State transportation funding in the correct ridership categories; (3) the distance from home to school, for students classified in Two Miles or More, is verified prior to those students being reported; and (4) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-weighted ridership categories.

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

Glades 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 33 of this report.

The accompanying notes are an integral part of this schedule.

Glades 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 ESE 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 Glades County

For the fiscal year ended June 30, 2007, the District received approximately \$243,000 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 2006	0	0
October 2006	11	523
February 2007	11	558
June 2007	<u>0</u>	<u>0</u>
Total	<u>22</u>	<u>1,081</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

Glades 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

GLADES COUNTY SCHOOL DISTRICT
Building Academic Excellence

Wayne Aldrich
Superintendent

June 6, 2008

•
Scott Bass
Administrative Services Director

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

•
Deborah Pressley
Curriculum Services Director

•
Susan Williams
Finance Director

Dear Mr. Williams:

•
School Board

Please accept this correspondence as the official response from the Glades County School District in reference to the Florida Education Finance Program Full Time Equivalent Audit for the fiscal year ended June 30, 2007.

• **Janet Storey**
 District 1

• **Cathy Peeples**
 District 2

• **Tom Gaskins, Jr.**
 District 3

• **Mike Pressley**
 District 4

• **Patricia Pearce**
 District 5

The Glades County School District accepts all findings and recommendations included within your report, dated June 3, 2008, with the exception of all aspects that pertain to the Florida Environmental Institute (FEI). The district formally appeals all findings, recommendations and adjustments that concern FEI. You may contact the Glades County School District and specifically me at 863-946-2083 or 863-946-0202 ext. 110 to indicate the appeal process.

The following are corrective actions that are being implemented by the staff of the Glades County School District to ensure a more accurate recording of correct FTE and Student Transportation data for future surveys.



GLADES COUNTY SCHOOL DISTRICT
Building Academic Excellence

Wayne Aldrich
Superintendent

•

Scott Bass
Administrative Services Director

•

Deborah Pressley
Curriculum Services Director

•

Susan Williams
Finance Director

•

School Board

- **Janet Storey**
District 1
- **Cathy Peeples**
District 2
- **Tom Gaskins, Jr.**
District 3
- **Mike Pressley**
District 4
- **Patricia Pearce**
District 5



Accredited

FTE Corrective Actions.

- Finding (#2) - School Guidance department is making a concerned effort to address the records of all students to ensure accurate and proper ESOL student records.
- Finding (#1-A)-Staff at Moore Haven Jr. Sr. High School will be more diligent in providing written notification to the parental contact of students placement in ESOL. Our staff will do a through check in all ESOL Student Plans which will encompass a records review for all ESOL students.
- Finding (#3) Through the guidance department, we will thoroughly review all dual-enrolled courses and their instruction time or the .0834 FTE per course, pursuant to section 1011.62(1)(i)
- Finding #7-10 – All student plans have been updated, staff will make a consorted effort to ensure that all plans are reviewed and updated prior to their expiration date.
- Finding #11- Proper monitoring of teacher progression in obtaining ESOL certification will be implemented district-wide, in addition, in the event of teacher not obtaining certification, student parents will be notified at the beginning of each school year, and throughout the school year if certification status changes.

GLADES COUNTY SCHOOL DISTRICT
Building Academic Excellence

Wayne Aldrich
Superintendent

•

Scott Bass
Administrative Services Director

•

Deborah Pressley
Curriculum Services Director

•

Susan Williams
Finance Director

•

School Board

- **Janet Storey**
 District 1
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 District 2
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 District 4
- **Patricia Pearce**
 District 5



Student Transportation Corrective Actions.

- GCSD Transportation staff will receive in-service prior to survey periods to ensure that staff knows the proper procedures for accurately recording student transportation data.
- GCSD will review student database data at each school site to confirm accuracy of student's home address and determination of eligibility due to the location of the assigned school.
- ESE riding students IEP files will be reviewed prior to surveys to determine the eligibility of proper IDEA-weighted ridership categories.

If you have questions concerning any area of the Glades County School District's response to the audit findings, please do not hesitate to contact myself or my secretary, Lisa Randolph at 863-946-2083.

Sincerely,

Wayne Aldrich

Wayne Aldrich
 Superintendent of Schools