

**WASHINGTON COUNTY DISTRICT
SCHOOL BOARD**

**WASHINGTON COUNTY SCHOOL PROGRAM
(WCSP) AT DOZIER**

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students

For the Fiscal Year Ended
June 30, 2008



BOARD MEMBERS AND SUPERINTENDENT

Washington County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	<i>District</i>
	<u>No.</u>
<i>Vann Brock, Chair</i>	<i>1</i>
<i>Wayne C. Saunders, Vice Chair</i>	<i>2</i>
<i>John W. Hawkins</i>	<i>3</i>
<i>Terry Ellis</i>	<i>4</i>
<i>Susan G. Roberts</i>	<i>5</i>

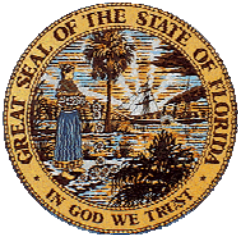
Calvin Stevenson, Superintendent

The examination team leader was Alice Pounds, CPA, and the examination was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, by e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other audit reports prepared by the Auditor General can be obtained on our Web site 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.

Washington County District School Board
Washington County School Program (WCSP) at Dozier
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
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For the Fiscal Year Ended June 30, 2008

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DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



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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 WASHINGTON COUNTY DISTRICT SCHOOL BOARD WASHINGTON COUNTY SCHOOL PROGRAM (WCSP) AT DOZIER FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated July 14, 2008, that the Washington 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 Washington County School Program (WCSP) at Dozier for the fiscal year ended June 30, 2008. 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 WCSP at Dozier's compliance with State requirements. Our responsibility is to express an opinion on the WCSP at Dozier'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 WCSP at Dozier'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 WCSP at Dozier's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

In our opinion, the Washington 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 Washington County School Program (WCSP) at Dozier for the fiscal year ended June 30, 2008.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this 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 this noncompliance on WCSP at Dozier's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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 WCSP at Dozier's compliance with State requirements and did not include expressing an opinion on the 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.¹ The noncompliance mentioned above, while indicative of certain control deficiencies¹, is not considered indicative of material weaknesses in WCSP at Dozier's internal controls related to the determination and reporting of FTE. The findings, populations, samples, and exception totals that pertain to 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.

¹ 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.

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA

November 13, 2008

SCHEDULE A

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

<u>Description</u> ¹	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	2	100.00%	166	100.00%	218.6208	100.00%
Sample Size ⁴	2	100.00%	11	6.63%	5.9143	2.71%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	3.8198	-
2. Basic with ESE Services						
Population ³	2	100.00%	131	100.00%	212.3283	100.00%
Sample Size ⁴	2	100.00%	7	5.34%	5.4980	2.59%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-
3. ESOL						
Population ³	0	0.00%	0	0.00%	.0000	0.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-
4. ESE Support Levels 4 and 5						
Population ³	0	0.00%	0	0.00%	.0000	0.00%
Sample Size ⁴	0	0.00%	0	0.00%	.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-
5. Career Education 9-12						
Population ³	2	100.00%	11	100.00%	40.1450	100.00%
Sample Size ⁴	2	100.00%	10	90.91%	1.6670	4.15%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(3.8198)	-

All Programs						
Population ³	2	100.00%	308	100.00%	471.0941	100.00%
Sample Size ⁴	2	100.00%	28	9.09%	13.0793	2.78%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2008

<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	2	100.00%	7	100.00%
Sample Size ⁴	2	100.00%	4	57.14%
Teachers w/Exceptions	-	-	(3)	(75.00%)

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 students is the total number of students in the program indicated. 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 of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects 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

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 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, 2008

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
103 Basic 9-12	3.8198	1.066	4.0719
300 Career Education 9-12	<u>(3.8198)</u>	1.119	<u>(4.2744)</u>
Total	<u>.0000</u>		<u>(.2025)</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

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2008

<u>No. Program</u>	<u>Audit Adjustments</u>¹	
	<u>#9023</u>	<u>Total</u>
103 Basic 9-12	3.8198	3.8198
300 Career Education 9-12	<u>(3.8198)</u>	<u>(3.8198)</u>
Total	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

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. The Washington County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the Washington County School Program (WCSP) at Dozier for the fiscal year ended June 30, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 10.

Findings

**Net Audit
 Adjustments
(Unweighted FTE)**

Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Dozier School I (#9023)

1. [Ref. 902371/72/73] Three teachers were not properly certified to teach courses that required the Work Experience endorsement and were not approved by the School Board to teach such courses out-of-field. We also noted that the parents of the students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 902371</u>		
103 Basic 9-12	.3892	
300 Career Education 9-12	<u>(.3892)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
<u>Dozier School I (#9023)</u>		
<u>Ref. 902372</u>		
103 Basic 9-12	1.2081	
300 Career Education 9-12	<u>(1.2081)</u>	.0000
<u>Ref. 902373</u>		
103 Basic 9-12	2.2225	
300 Career Education 9-12	<u>(2.2225)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Washington County District School Board
Washington County School Program (WCSP) at Dozier
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2008

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that:
(1) teachers are properly certified, or if out-of-field, are approved by the School Board to teach out-of-field; and
(2) parents are appropriately notified if their children have been assigned to classes taught by out-of-field teachers.

The absence of statements in this report regarding practices and procedures followed by the District regarding WCSP at Dozier 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 obligation of the District and WCSP at Dozier to comply with all State requirements governing FTE and FEFP.

Regulatory Citations

Teacher Certification

- 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.

Washington County District School Board
Washington County School Program (WCSP) at Dozier
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE A - SUMMARY

A summary discussion of the significant features of the District, WCSP at Dozier, FEFP, FTE, and related areas follows:

1. School District of Washington County and WCSP at Dozier

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Washington 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 Washington County. The Washington County School Program (WCSP) at Dozier operates an alternative educational facility for youthful offenders, under a grant agreement between the Washington County School Board and the Department of Education. The facility includes two educational centers: Dozier II and Dozier Training School for Boys. For the fiscal year ended June 30, 2008, the District reported 471.0941 unweighted FTE for WCSP at Dozier, and received approximately \$3.9 million in State funding for those FTE. WCSP at Dozier is funded under FEFP similar to a school district.

2. Florida Education Finance Program (FEFP)

Florida school districts and special districts like WCSP at Dozier 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.

Washington County District School Board
Washington County School Program (WCSP) at Dozier
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

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 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Washington County District School Board
 Washington County School Program (WCSP) at Dozier
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2008

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) ESOL; (3) ESE; 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, 2008. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test WCSP at Dozier’s compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Washington County District School Board
Washington County School Program (WCSP) at Dozier
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2008

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Dozier II	NA
2. Dozier School I	1

EXHIBIT – A
MANAGEMENT’S RESPONSE



Calvin Stevenson
Superintendent of Schools
(850) 638-6222
Fax (850) 638-6226

**Washington County
District School Board**
“An Equal Opportunity Agency”
652 Third Street
Chipley, Florida 32428

November 12, 2008

District 1
Vann Brock
1160 Whittington Road, Chipley
District 2
Wayne C. Saunders
847 Candy Lane, Chipley
District 3
John W. Hawkins
3429 Spoolmill Road, Vernon
District 4
Terry Ellis
1306 Pinebluff Court, Chipley
District 5
Susan G. Roberts
1456 State Park Road, Chipley

David W. Martin, Auditor General
Room 412C, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Attention: Joe Williams, Section 321

Dear Mr. Martin:

The following is a response to the examination of full-time equivalent (FTE) students, as reported by the Washington County District School Board for the Washington County School Program (WCSP) at Dozier I and II, under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2008. We concur with the auditors’ findings and have implemented corrective actions to address the adverse findings.

Sincerely,

Calvin Stevenson, Superintendent
WASHINGTON COUNTY SCHOOL DISTRICT

“Quality Education Today For A Better Tomorrow”

