

Report No. 2020-023  
September 2019

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**WASHINGTON COUNTY  
DISTRICT SCHOOL BOARD**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment  
and  
Student Transportation

For the Fiscal Year Ended  
June 30, 2018



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2017-18 fiscal year, Herbert J. Taylor served as Superintendent and the following individuals served as Board members:

	District No.
Vann Brock, Chair through 11-20-17	1
Dr. Lou Cleveland, Vice Chair from 11-21-17	2
Milton L. Brown	3
Terry Ellis	4
Susan G. Roberts, Chair from 11-21-17, Vice Chair through 11-20-17	5

The team leader was Alice Pounds, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**WASHINGTON COUNTY DISTRICT SCHOOL BOARD  
TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	8
Findings.....	8
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	11
NOTES TO SCHEDULES.....	14
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>17</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	20
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	22
Findings.....	22
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	26
NOTES TO SCHEDULES.....	27
MANAGEMENT’S RESPONSE .....	28

# WASHINGTON COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESOL, and student transportation, the Washington County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2018. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 4 of the 36 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 27 students in our Basic with ESE Services test and 4 of the 7 students in our ESOL test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 37 of the 213 students in our student transportation test, in addition to the 145 students identified in our general tests.

The District did not report any charter schools; therefore, all of our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 11 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 15.6506 but has a potential impact on the District's weighted FTE of negative 16.8283. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 162 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2018, was \$4,203.95 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$70,745 (negative 16.8283 times \$4,203.95).

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

The ultimate resolution of our proposed adjustments to the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the DOE.

## THE DISTRICT

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 PK through 12th-grade students and 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 SBE. The geographic boundaries of the District are those of Washington County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight schools other than charter schools and two virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2018, State funding totaling \$17.2 million was provided through the FEFP to the District for the District-reported 3,313.97 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### **FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on 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 unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$911,070 for student transportation as part of the State funding through the FEFP.

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Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Washington County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 2017-18* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services and English for Speakers of Other Languages tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services and English for Speakers of Other Languages, the Washington County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>1</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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<sup>1</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. 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 certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services and English for Speakers of Other Languages. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and 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.

### **Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 28, 2019

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2018, the Washington County District School Board (District) reported to the DOE 3,313.97 unweighted FTE as recalibrated at eight District schools and two virtual education cost centers. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2018. (See NOTE B.) The population of schools (ten) consisted of the total number of brick and mortar schools in the District that offered courses as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,884) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 27 students in our Basic with ESE Services test<sup>2</sup> and 4 of the 7 students in our ESOL test.<sup>3</sup>

Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	10	5	1,443	63	0	2,437.9100	37.6262	(7.8542)
Basic with ESE Services	9	4	414	27	3	739.4100	21.8575	(2.3318)
ESOL	7	3	8	7	4	14.4500	3.9589	(3.0422)
ESE Support Levels 4 and 5	6	3	19	15	1	32.9900	11.9603	(.2500)
Career Education 9-12	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>89.2100</u>	<u>.0000</u>	<u>(2.1724)</u>
All Programs	10	5	<u>1,884</u>	<u>112</u>	<u>8</u>	<u>3,313.9700</u>	<u>75.4029</u>	<u>(15.6506)</u>

<sup>2</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 4 and 7 on *SCHEDULE D*.

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 2, 3, 6, and 9 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (84) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 4 of the 36 teachers in our test.<sup>4</sup>

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

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<sup>4</sup> For teachers, the material noncompliance is composed of Findings 1, 5, 8, and 11 on *SCHEDULE D.*

## SCHEDULE B

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### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.2788	1.107	1.4156
102 Basic 4-8	1.8352	1.000	1.8352
103 Basic 9-12	(10.9682)	1.001	(10.9792)
112 Grades 4-8 with ESE Services	(.7500)	1.000	(.7500)
113 Grades 9-12 with ESE Services	(1.5818)	1.001	(1.5834)
130 ESOL	(3.0422)	1.212	(3.6871)
254 ESE Support Level 4	(.2500)	3.619	(.9048)
300 Career Education 9-12	(2.1724)	1.001	(2.1746)
Total	(15.6506)		(16.8283)

Notes: (1) See NOTE A7.

(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE 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 adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<b>No. Program</b>	<b>Proposed Adjustments (1)</b>			<b>Total</b>
	<b>#0021</b>	<b>#0101</b>	<b>#0151</b>	
101 Basic K-3	.....	.....	1.2788	1.2788
102 Basic 4-8	.....	1.8352	.....	1.8352
103 Basic 9-12	(10.9682)	.....	.....	(10.9682)
112 Grades 4-8 with ESE Services	.....	(1.0000)	.2500	(.7500)
113 Grades 9-12 with ESE Services	(1.5818)	.....	.....	(1.5818)
130 ESOL	(.9282)	(.8352)	(1.2788)	(3.0422)
254 ESE Support Level 4	.....	.....	(.2500)	(.2500)
300 Career Education 9-12	<u>(2.1724)</u>	<u>.....</u>	<u>.....</u>	<u>(2.1724)</u>
Total	<u>(15.6506)</u>	<u>.0000</u>	<u>.0000</u>	<u>(15.6506)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Washington County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2017-18* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2017 reporting survey period, the February 2018 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

### **Proposed Net Adjustments (Unweighted FTE)**

#### Chipley High School (#0021)

1. [Ref. 2171] One teacher was not properly certified and was not approved by the School Board to teach out of field in Reading. In addition, the students' parents were not notified of the teacher's out-of-field status. Since the students involved are cited in Finding 3 (Ref. 2102), we present this disclosure finding with no proposed adjustment.

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2. [Ref. 2101] One ELL student was not in attendance during the reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.0716)	
130 ESOL	(.2856)	
300 Career Education 9-12	<u>(.1428)</u>	(.5000)

3. [Ref. 2102] The English language proficiency was not assessed and an ELL Committee was not convened for one ELL student within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement (*Finding Continues on Next Page*)



**Findings**

**Chipley High School (#0021)** (Continued)

beyond 3 years from the student’s DEUSS. In addition, School records did not demonstrate that parents were notified of the student’s ESOL placement or that the student’s *ELL Student Plan* was updated for the 2017-18 school year. We propose the following adjustment:

103 Basic 9-12	.6426	
130 ESOL	<u>(.6426)</u>	.0000

4. [Ref. 2103] The schedules for 51 students (1 student was in our Basic with ESE Services test) incorrectly reported one or more Work Experience courses (course Nos. 8301610, 8301620, 8301630, or 8301640). We determined that there was no attendance documentation for any of the courses. School personnel indicated that the students were leaving campus for jobs during the periods covered by the work experience courses. In addition, the courses are also required to be taken concurrently with course No. 8301650 (Work Experience - on-the-job training); however, this course was not reported. Consequently, we could not validate the instructional time represented by these courses in the students’ schedules. We propose the following adjustment:

103 Basic 9-12	(13.5688)	
113 Grades 9-12 with ESE Services	<u>(1.5818)</u>	(15.1506)

5. [Ref. 2172] One teacher was not properly certified and was not approved by the School Board to teach out of field in Engineering. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	2.0296	
300 Career Education 9-12	<u>(2.0296)</u>	.0000
		<u>(15.6506)</u>

**Roulhac Middle School (#0101)**

6. [Ref. 10101] School records did not demonstrate that the parents were notified of one ELL student’s ESOL placement. We propose the following adjustment:

102 Basic 4-8	.6676	
130 ESOL	<u>(.6676)</u>	.0000

7. [Ref. 10102] School records did not evidence that two ESE students had valid EPs covering the October 2017 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Roulhac Middle School (#0101)** (Continued)

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

8. [Ref. 10171] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1676	
130 ESOL	<u>(.1676)</u>	<u>.0000</u>
		<u>.0000</u>

**Vernon Elementary School (#0151)**

9. [Ref. 15101] The English language proficiency was not assessed and an ELL Committee was not convened for one ELL student within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, School records did not demonstrate that the parents were notified of the student’s ESOL placement and the student’s *ELL Student Plan* was not updated for the 2017-18 school year. We propose the following adjustment:

101 Basic K-3	.8620	
130 ESOL	<u>(.8620)</u>	.0000

10. [Ref. 15102] School records did not demonstrate that the February 5, 2017, *Matrix of Services* form for one ESE student was reviewed when the student’s IEP was amended on September 25, 2017. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2500	
254 ESE Support Level 4	<u>(.2500)</u>	.0000

11. [Ref. 15171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach such students out of field. In addition, the parents of the student were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.4168	
130 ESOL	<u>(.4168)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net Adjustment**

**(15.6506)**

## SCHEDULE E

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### RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

#### RECOMMENDATIONS

We recommend that Washington County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are enrolled and are in attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (2) FTE is not reported for on-campus instruction in Work Experience courses when such instruction is not provided; (3) *ELL Student Plans* are timely updated; (4) parents are timely notified of their child's ESOL placement; (5) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (6) EPs are timely reviewed; (7) there is evidence that the *Matrix of Services* forms are reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (8) teachers are appropriately certified or, if teaching out of field, are timely approved by the School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; and (9) teachers earn the required in-service training points in ESOL strategies in accordance with SBE Rule 6A-6.0907, FAC, and their in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

#### REGULATORY CITATIONS

##### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2017-18*

##### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2017-18*

## **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

## **Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

## **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2017-18*

## **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions (Classroom Teachers)*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
Section 1012.56, Florida Statutes, *Educator Certification Requirements*  
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*  
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*  
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*  
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*  
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

### **Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*  
Section 1002.37, Florida Statutes, *The Florida Virtual School*  
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*  
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*  
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

### **Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Washington County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## 1. The District

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 PK through 12th-grade students and 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 SBE. The geographic boundaries of the District are those of Washington County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had eight schools other than charter schools and two virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2018, State funding totaling \$17.2 million was provided through the FEFP to the District for the District-reported 3,313.97 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

## 3. FTE Student Enrollment

The funding provided by the FEFP is based on 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 unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 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 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school

students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the DOE 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 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.

#### **6. FTE Reporting Survey Periods**

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2017-18 school year were conducted during and for the following weeks: Survey 1 was performed July 10 through 14, 2017; Survey 2 was performed October 9 through 13, 2017; Survey 3 was performed February 5 through 9, 2018; and Survey 4 was performed June 11 through 15, 2018.

#### **7. Educational Programs**

The 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: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

## 8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Chipley High School	1 through 5
2. Roulhac Middle School	6 through 8
3. Vernon Elementary School	9 through 11
4. Washington Virtual Instruction Program	NA
5. Washington Virtual Franchise	NA





Sherrill F. Norman, 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

### Report on Student Transportation

We have examined the Washington County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018. 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 *FTE General Instructions 2017-18 (Appendix F)* issued by the Department of Education.

### Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Washington County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2018.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

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<sup>5</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

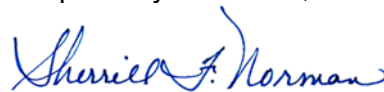
*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

**Purpose of this Report**

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
August 28, 2019

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Washington County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2018. (See NOTE B.) The population of vehicles (85) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2017 and February and June 2018 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (3,894) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	19
IDEA – PK through Grade 12, Weighted	99
All Other FEFP Eligible Students	<u>3,776</u>
Total	<u>3,894</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 37 of 213 students in our student transportation test.<sup>6</sup>

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<sup>6</sup> For student transportation, the material noncompliance is composed of Findings 1, 3, 4, 6, 7, 8, and 9 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 213 of the 3,894 students reported as being transported by the District.	37	(27)
In conjunction with our general tests of student transportation, we identified certain issues related to 145 additional students.	<u>145</u>	<u>(135)</u>
Total	<u>182</u>	<u>(162)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Washington County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2017-18 (Appendix F)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

### Findings

**Students  
Transported  
Proposed Net  
Adjustments**

*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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2017 reporting survey periods and the February and June 2018 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2017 reporting survey period and once for the February 2018 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our review of bus driver reports disclosed that one report was not signed by the bus driver. Consequently, the ridership of the 50 students (1 student was in our test) reported on this bus could not be validated. We propose the following adjustment:

**October 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(50)	(50)
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2. [Ref. 52] Our general tests disclosed that three students were not listed on the students' assigned bus driver reports. We propose the following adjustments:

**October 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(1)	
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**February 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	(3)
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3. [Ref. 53] Our general tests disclosed that 72 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as IDEA students; consequently, the students were not eligible to be reported in this ridership category. In addition, we noted that one of the students was not marked as riding the bus. We propose the following adjustments:

**October 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(37)	
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**February 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(35)	(72)
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4. [Ref. 54] Our general tests disclosed that 13 ESE students (3 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students were transported by passenger car; consequently, the students should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**July 2017 Survey**

14 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

**October 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	6	

**February 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	<u>5</u>	0

5. [Ref. 55] Our general tests disclosed that nine students were incorrectly reported for 90 DIT rather than 14 DIT in accordance with the District's summer school schedule. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**July 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	(1)	

14 Days in Term

IDEA - PK through Grade 12, Weighted	8	
All Other FEFP Eligible Students	<u>1</u>	0

6. [Ref. 56] Our general tests disclosed that 19 students (7 students were in our test) were incorrectly reported in the Teenage Parents and Infants ridership category. The students were not children of parents or parents who were enrolled in the Teenage Parent Program and were not otherwise eligible to be reported for State transportation funding. In addition, we noted that one of the students was not in membership and was not marked as riding the bus. We propose the following adjustment:

**October 2017 Survey**

90 Days in Term

Teenage Parents and Infants	<u>(19)</u>	(19)
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7. [Ref. 57] Four students in our test were not marked as riding their assigned buses; consequently, the students should not have been reported for State transportation funding. In addition, an IEP covering the February 2018 reporting survey period was not available to support one of the student's reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

**October 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(2)	
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**February 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	(4)

8. [Ref. 58] Thirteen students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2017 Survey**

90 Days in Term

All Other FEFP Eligible Students	(8)	
----------------------------------	-----	--



**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**February 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students	(5)	(13)
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9. [Ref. 59] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (six students), the IEP did not authorize extended school year services (one student), or the IEP noted that the student needed an aide but the student was transported on a bus that did not have an aide (one student). We determined that seven of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and one student was not eligible for State transportation funding. We propose the following adjustments:

**July 2017 Survey**

14 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
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All Other FEFP Eligible Students	1	
----------------------------------	---	--

**October 2017 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
--------------------------------------	-----	--

All Other FEFP Eligible Students	2	
----------------------------------	---	--

**February 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
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All Other FEFP Eligible Students	4	(1)
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**Proposed Net Adjustment**

**(162)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Washington County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (2) only those students who are documented as enrolled in school and recorded on bus driver reports as having been transported by the District at least 1 day during the reporting survey period are reported for State transportation funding; (3) only ESE students attending extended school year programs as authorized on the students' IEPs or students attending a nonresidential DJJ program are reported for State transportation funding in the summer reporting survey periods; (4) IEPs are maintained in readily-accessible files and students who are reported in the IDEA – PK through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for the weighted classification; (5) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (7) the number of DIT is accurately reported; (8) students transported by passenger cars are not reported in the IDEA – PK through Grade 12, Weighted ridership category; and (9) students are reported in the correct ridership category and documentation is retained to support this reporting, particularly for students reported in the Teenage Parents and Infants ridership category.

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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2017-18 (Appendix F)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Washington County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Washington County

For the fiscal year ended June 30, 2018, the District received \$911,070 for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2017	3	9	-
October 2017	41	2,009	227
February 2018	41	1,876	209
June 2018	-	-	-
Totals	<u>85</u>	<u>3,894</u>	<u>436</u>

### 3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2018. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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Joseph Taylor  
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

District 1  
Vann Brock  
1160 Whittington Road, Chipley  
District 2  
Dr. Lou Cleveland  
315 Hwy 273, Chipley  
District 3  
Milton L. Brown  
3399 Mallory Road, Vernon  
District 4  
Will "Tonka" Taylor  
730 Sewell Farms Road, Chipley  
District 5  
Susan G. Roberts  
1456 State Park Road, Chipley

August 28, 2019 - REVISED

Ms. Sherrill F. Norman, CPA  
Auditor General  
Room 476A  
Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

The following letter is in response to our district's audit of state requirements governing the Florida Education Finance Program (FEFP) and student transportation for the fiscal year ending June 30, 2018.

The district is in agreement with the following findings and corrective actions are outlined below:

## **Schedule D**

### **Full-time Equivalent (FTE) Students**

#### **Chipley High School (#0021)**

1. **[Ref. 2101]:** The Director of Technology will provide training regarding the procedural process for taking and reporting attendance during survey periods, including the process to null a student that is not in attendance during the survey window.
2. **[Ref. 2102]:** Procedures for timely assessment of ELL students and convening of an ELL Committee will be reviewed with appropriate school staff. Reviewing procedures with pertinent school staff will be completed by Director of Curriculum to ensure that parents are notified of a student's ESOL placement, and that an ELL Student Plan is updated, as necessary.
3. **[Ref. 2171]:** CHS had a new guidance counselor and she inaccurately assigned students to a reading course. Students enrolled in the class were doing assignments leading toward ACT preparation, not reading. The Director of Curriculum and Director of Technology will cover the importance of enrolling students in the correct course number that covers the curriculum frameworks for that course.
4. **[Ref. 2172]:** Teacher out of field in Engineering. The teacher completed STEM training and the District issued a vocational certificate validity period July 1, 2014 through June 30, 2019 for Susan Saunders to teacher Industrial Engineering.

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**Roulhac Middle School (#0101)**

5. [Ref. 10101]: The Director of Curriculum will review with staff the process to notify a student's parents of ESOL placement and updating an ELL Plan, as necessary. Site supervisors will be reminded by email to request approval of out-of-field teachers.
6. [Ref. 10102]: The ESE Director and Director of Technology will review with appropriate staff the process for enrollment of ESE students that do not document valid EPs.
7. [Ref. 10171]: This finding was an oversight by the school administrator. Each year, personnel are reminded of the SBE Rule 6A-6.0907, FAC. The teacher did not complete the required training.

**Vernon Elementary School (#0151)**

8. [Ref. 15101]: Same at Reference 2102 above.
9. [Ref. 15102]: This was an oversight. The Director of ESE will review this finding with appropriate staff to include review of the Matrix of Services form when an IEP meeting is held.
10. [Ref. 15171]: District Directors will review with all principals the process to ensure that a teacher's area of certification for actual courses taught are in accordance with the current Course Code Directory and Instructional Personnel Assignment. This process is shared with all guidance counselors, as well, if courses are changed, to ensure that a teacher's certification is reviewed. Email reminders are sent to principals regarding requesting approval by the school board for an out-of-field designation and to maintain documentation of parental notification. Also see Ref. 10101.

The district acknowledges the following finding and plans to appeal for further consideration. In addition, corrective actions for clarity are outlined below.

**Schedule D**

**Full-time Equivalent (FTE) Students**

**ChIPLEY High School (#0021)**

1. [Ref. 2103]: CHS experienced a transition of guidance counselors after the school year began. The former guidance counselor set-up a google classroom for students to work on assignments prior to meeting. Students would meet with her to turn in assignments and employment evaluation forms.

The newly hired guidance counselor did not want to continue this process and wanted to meet with students and keep a folder on each student. As of the week of the FTE audit, we could not find the files.

CHS has a new guidance counselor, and she cannot locate any of these files. We have contacted the previous guidance counselor and she explained her process, however, we cannot locate the documentation

The District believes students were taught the curriculum frameworks for the courses in question in small groups.

If CHS continues to utilize these courses of instruction, the Director of Curriculum has outlined the acceptable format for this class to be included as a standard class on the master schedule in order to thoroughly document grades and attendance.

The district is in agreement with the following findings and corrective actions are outlined below:

**Schedule G**

**Student Transportation**

**The Transportation Specialist was on a leave of absence during this reviewed period. The District realizes that several of the following items were under the oversight of temporary personnel.**

1. [Ref. 52]: The Transportation Specialist will review with the transportation staff the process for updating and maintaining an accurate list of students.
2. [Ref. 53]: The Transportation Specialist will review with the transportation staff the process for accurately reporting the ridership category of Pre-K students, IDEA, and "all Other FEFP Eligible Students."
3. [Ref. 54]: Same as Ref. 52 above.
4. [Ref. 55]: Same as Ref. 52 above.
5. [Ref. 56]: The Transportation Specialist will review with the transportation staff the process for accurately reporting the ridership for teenage parents and infants.
6. [Ref. 57]: Same as Ref. 53 above.
7. [Ref. 59]: The Director of Transportation will coordinate with the ESE Director to ensure that students classified for IDEA weighted ridership meet the eligibility criteria requirements and are noted in student's IEP.

The district acknowledges the following findings and plans to appeal for further consideration. In addition, corrective actions for clarity are outlined below.

1. **[Ref. 51]:** To validate ridership of the 50 students in question, the District has provided documentation of the list of students riding the bus, the attendance of same students from student MIS on the date in question. The driver has signed off that this list is correct. This documentation was provided. The Transportation Specialist will remind drivers of the importance of completing paperwork that document riders.
2. **[Ref. 58]:** Drivers check mileage of the routes from the student's residence to the drop off on the bus loop to adhere to the two mile ridership eligibility criteria. The Transportation Specialist will review with all drivers that ridership eligibility should be calculated from the student's address to the front of the school.

Per recommendations from this audit and to comply with all State requirements governing both student FTE and student transportation, district and school-administrators will exercise more care to review procedures and train staff to prevent future errors in reporting.

Sincerely,



Joseph Taylor, Superintendent  
Washington County School District