

Report No. 2021-007
August 2020

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**TAYLOR COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2019



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Dr. Danny F. Glover, Jr., served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Bonnie Sue Agner, Vice Chair from 11-20-18	1
Brenda H. Carlton, Chair	2
Jeannie Mathis	3
Danny D. Lundy, Vice Chair through 11-19-18	4
Deidra A. Dunnell	5

The team leader was John Ray Speaks, Jr., 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 or by telephone at (850) 412-2971.

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**TAYLOR COUNTY DISTRICT SCHOOL BOARD
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TAYLOR COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

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, Basic with ESE Services, ESE Support Levels 4 and 5, and student transportation, the Taylor 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, 2019. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or the notification to parents regarding teachers' out-of-field status were not met for 3 of the 14 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 7 of the 43 students in our Basic test, 4 of the 23 students in our Basic with ESE Services test, and 4 of the 9 students in our ESE Support Levels 4 and 5 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 56 of the 260 students in our student transportation test, in addition to 53 students identified in our general tests.

The District did not report any charter schools; therefore, all 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 eight findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 56.1234 but has a potential impact on the District's weighted FTE of negative 56.8893. Noncompliance related to student transportation resulted in eight findings and a proposed net adjustment of negative 101 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$239,187 (negative 56.8893 times \$4,204.42).

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 Taylor 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 Taylor 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 and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2019, State funding totaling \$10.7 million was provided through the FEFP to the District for the District-reported 2,573.64 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 Department of Juvenile Justice (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 FTE membership survey¹ 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 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. The District received \$644,433 for student transportation as part of the State funding through the FEFP.

¹ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 Taylor 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, 2019. 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 2018-19* 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, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5 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, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5, the Taylor 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, 2019.

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 weaknesses² 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

² 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, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5. 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA
Tallahassee, Florida
August 4, 2020

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, 2019, the Taylor County District School Board (District) reported to the DOE 2,573.64 unweighted FTE as recalibrated at eight District schools and one virtual education cost center. 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, 2019. (See NOTE B.) The population of schools (nine) 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 (1,910) 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 7 of the 43 students in our Basic test,³ 4 of the 23 students in our Basic with ESE Services test,⁴ and 4 of the 9 students in our ESE Support Levels 4 and 5 test.⁵

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	9	5	1,575	43	7	2,026.4300	35.1197	(45.1797)
Basic with ESE Services	8	4	326	23	4	496.7500	20.5964	(6.6243)
ESE Support Levels 4 and 5	6	4	9	9	4	7.1200	1.3708	(.1650)
Career Education 9-12	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>43.3400</u>	<u>.0000</u>	<u>(4.1544)</u>
All Programs	9	5	<u>1,910</u>	<u>75</u>	<u>15</u>	<u>2,573.6400</u>	<u>57.0869</u>	<u>(56.1234)</u>

³ For Basic, the material noncompliance is composed of Findings 2 and 7 on *SCHEDULE D*.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 3 and 7 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 3, 4, and 8 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (27) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, or Career Education 9-12, 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, or Career Education 9-12.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 3 of the 14 teachers in our test.⁶

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.

⁶ For teachers, the material noncompliance is disclosed in Finding 5 on *SCHEDULE D.*

SCHEDULE B

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>
102 Basic 4-8	(8.3731)	1.000	(8.3731)
103 Basic 9-12	(36.8066)	1.000	(36.8066)
112 Grades 4-8 with ESE Services	(2.5721)	1.000	(2.5721)
113 Grades 9-12 with ESE Services	(4.0522)	1.000	(4.0522)
255 ESE Support Level 5	(.1650)	5.642	(.9309)
300 Career Education 9-12	(4.1544)	1.000	(4.1544)
Total	(56.1234)		(56.8893)

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

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Total</u>
	<u>#0141</u>	<u>#0161</u>	<u>#8002</u>	
102 Basic 4-8	.....	.....	(8.3731)	(8.3731)
103 Basic 9-12	.....	(16.6569)	(20.1497)	(36.8066)
112 Grades 4-8 with ESE Services	.....	.....	(2.5721)	(2.5721)
113 Grades 9-12 with ESE Services	.....	(.8172)	(3.2350)	(4.0522)
255 ESE Support Level 5	(.0750)	(.0800)	(.0100)	(.1650)
300 Career Education 9-12	.....	<u>(4.1544)</u>	.....	<u>(4.1544)</u>
Total	<u>(.0750)</u>	<u>(21.7085)</u>	<u>(34.3399)</u>	<u>(56.1234)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Taylor 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 2018-19* 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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.

Perry Primary School (#0141)

1. [Ref. 14101] The homebound teacher’s contact log for one ESE student disclosed that the student was not provided instructional services during the February 2019 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0750)	(.0750)
		(.0750)

Taylor County High School (#0161)

2. [Ref. 16101/02/03/04] Our review of the school’s instructional calendar and student course schedules for 160 students (4 students were in our Basic test) disclosed one or more of the following exceptions:

- Students taking an on-campus course in Economics with Financial Literacy Honors (course number 2102345) during the February 2019 reporting survey period were incorrectly reported in the June 2019 reporting survey period due to a data entry error. We determined that the course should have been reported in the February 2019 reporting survey period. Since the FTE was recalibrated to 1.0, no proposed adjustment is necessary. (Ref. 16101)

Findings

Taylor County High School (#0161) (Continued)

- Students were reported in Research 1 (course number 1700300), Research 2 (course number 1700310), or Research 3 (course number 1700320) when engaged in activities such as career exploration and study hall. The School's administration and instructional staff indicated that students could use these periods to independently research career and college options or complete assignments for other courses. Pursuant to SBE Rule 6A-1.09941, FAC, for a course to be funded through FEFP, a student must earn credit toward high school graduation. However, the students did not receive grades or credit for these courses. Consequently, the courses with the associated 13.2946 FTE were not eligible for FEFP funding. (Ref. 16102/03/04)
- The School did not provide 180 days of instruction or the 900-hour equivalent to 12th-grade students. Specifically, we noted that 12th-grade students were released on May 15, 2019, which was 10 days prior to the last day of school for the remaining student population, and when combined with the hurricane days (4 days) resulted in the overreporting of 2.5261 FTE. (Ref. 16103)
- Students enrolled in Diversified Career Technology, OJT (course number 8300410) were incorrectly reported in Program No. 103 (Basic 9-12) rather than Program No. 300 (Career Education 9-12). In addition, School records did not evidence that timecards were signed or timecards were signed but not dated by the students' employers, more work hours were reported than were supported by the students' timecards, or timecards were not available at the time of our examination and could not be subsequently located. Thus, we are unable to substantiate the 5.7378 FTE reported for this course. (Ref. 16104)

Accordingly, we propose the following adjustments:

<u>Ref. 16101</u> Administrative Only		.0000
<u>Ref. 16102</u> 103 Basic 9-12	(.7385)	(.7385)
<u>Ref. 16103</u> 103 Basic 9-12 113 Grades 9-12 with ESE Services 300 Career Education 9-12	(13.4268) (.7372) (.1669)	(14.3309)
<u>Ref. 16104</u> 103 Basic 9-12 300 Career Education 9-12	(11.7130) <u>5.2239</u>	(6.4891)

3. [Ref. 16105] Two ESE students (one student was in our Basic with ESE services test and one student was in our ESE Support Levels 4 and 5 test) receiving homebound instruction were reported for more instructional time than was provided and authorized by the students' IEPs. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Taylor County High School (#0161) (Continued)

113 Grades 9-12 with ESE Services	(.0800)	
255 ESE Support Level 5	<u>(.0700)</u>	(.1500)

4. [Ref. 16106] School records did not evidence that a Physician’s statement documenting one ESE student’s need for homebound services was available at the time of our examination and could not subsequently be located. In addition, the student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

103 Basic 9-12	.0100	
255 ESE Support Level 5	<u>(.0100)</u>	.0000

5. [Ref. 16171/72/73] Three teachers were not properly certified and were not approved by the School Board to teach out of field in Television Production Technology (Ref. 16171), Photography (Ref. 16172), or Business Education (Ref. 16173). We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 16171</u>		
103 Basic 9-12	2.5691	
300 Career Education 9-12	<u>(2.5691)</u>	.0000

<u>Ref. 16172</u>		
103 Basic 9-12	2.7881	
300 Career Education 9-12	<u>(2.7881)</u>	.0000

<u>Ref. 16173</u>		
103 Basic 9-12	3.8542	
300 Career Education 9-12	<u>(3.8542)</u>	.0000

(21.7085)

Taylor County Accelerated School (#8002)

6. [Ref. 800201] During our examination procedures we were advised that the school utilized Apex Learning (a digital curriculum platform). There were three teacher positions (none in our tests) to be filled. One of the positions was filled by the Assistant Principal and the remaining two positions were filled by teachers hired by the District.

Based on our review of these teachers’ qualifications, we noted that:

Findings

Taylor County Accelerated School (#8002) (Continued)

- a. The School's Assistant Principal was certified in ESE and Middle Grades Integrated Curriculum but taught five courses that required certification in either Art, Music, or Physical Education, for which the Assistant Principal was not properly certified to teach and was not approved by the School Board to teach out of field.
- b. One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught courses that required certification in Agriculture, Biology, Chemistry, Earth-Space Science, Elementary Education, English, and Reading.
- c. One teacher did not hold a valid Florida teaching certificate.

Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

Since the students of these teachers were reported in the Basic Education Programs, we present this disclosure finding with no proposed adjustment.

.0000

7. [Ref. 800202/03] Our examination of the School's student attendance records and recordkeeping procedures, student course schedules, and inquiries with the School's administration disclosed exceptions involving 67 students (3 students in our Basic test and 3 students in our Basic with ESE Services test) as follows:

- a. The School's attendance record keeping procedures were not sufficient during the October 2018 reporting survey period to ensure the complete and accurate reporting of student attendance, contrary to SBE Rule 6A-1.044(2), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10. We made (*Finding Continues on Next Page*)

Findings

Taylor County Accelerated School (#8002) (Continued)

inquiries with the School's Administration and were advised that the process for recording student attendance activity was for the teachers to record daily attendance on manual attendance records (rosters) that were also used to mark each student's requested lunch order. The School's Vocational Laboratory Assistant was responsible for recording and inputting student attendance as documented on the rosters into Focus, a computerized Web-based system for scheduling and attendance record keeping. Our review of the available documentation covering the October 2018 reporting survey period noted the following deficiencies:

- Rosters were not always signed and dated by the teacher or individual taking attendance attesting to the accuracy and completeness of the attendance records.
- Several of the rosters did not indicate the date the rosters were applicable to, but were stapled together by the Vocational Laboratory Assistant to represent the attendance at the School for a given day of the October 2018 reporting survey period. Consequently, we could not specifically validate that a roster was applicable to a particular day.
- The procedures used by the School did not provide for the recording of period-by-period attendance for students in Grades 9-12.
- Students could sign-out early at any point throughout the day to go to an off-site job even though the students still had scheduled classes remaining.

Since the rosters were not signed and dated by the individuals recording student attendance attesting to the accuracy and completeness of these rosters, we could not place reliance on these records to validate the eligibility of the 62 students reported in the October 2018 reporting survey period.

- b. In addition, we noted that 8 students (6 of which are noted above as having attendance issues) were not eligible to be reported for FEFP funding during the February 2019 reporting survey period as follows: students were expelled from School and were not withdrawn in Focus (7 students), or the student's attendance could not be validated (1 student). (Ref. 800202)
- c. We further noted in our examination of student course schedules that 14 students (11 of which were already noted above as having attendance issues) (Ref. 800202/03) were reported for either a Peer Counseling course (course numbers 1400300 (Peer Counseling 1), 1400310 (Peer Counseling 2), 1400320 (Peer Counseling 3), 1400330 (Peer Counseling 4) for periods when students were engaged in activities such as tutoring other students, or for a Research course (course numbers 1700300 (Research 1), 1700310 (Research 2), 1700320 (Research 3) when the students were engaged in activities such as researching information for the students' other courses (i.e. study hall) and did not earn a *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Taylor County Accelerated School (#8002) (Continued)

grade or credit for these courses. Pursuant to SBE Rule 6A-1.09941, FAC, for a course to be funded through FEFP, a student must earn credit toward high school graduation.

Accordingly, we propose the following adjustments for the 67 students:

Ref. 800202

102 Basic 4-8	(8.3731)	
103 Basic 9-12	(19.7809)	
112 Grades 4-8 with ESE Services	(2.5721)	
113 Grades 9-12 with ESE Services	<u>(3.0200)</u>	(33.7461)

Ref. 800203

103 Basic 9-12	(.3688)	
113 Grades 9-12 with ESE Services	<u>(.2250)</u>	(.5938)

8. [Ref. 800204] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0100	
255 ESE Support Level 5	<u>(.0100)</u>	<u>.0000</u>
		<u>(34.3399)</u>

Proposed Net Adjustment

(56.1234)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Taylor County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are fully funded only when the school's scheduled instruction meets or exceeds the minimum required hours of instruction; (2) only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (4) regular courses taught on-campus during the school year are reported in the October or February reporting survey periods; (5) FTE is not reported for courses when appropriate instruction is not provided and when students are not earning of credit or receiving a grade; (6) students are reported in the correct FEFP Programs for the correct amount of FTE; (7) current Physician's statements are on file to support ESE students reported in the Hospital and Homebound Program; (8) students in the Hospital and Homebound Program are reported for the correct amount of FTE based on the instructional time scheduled on the students' IEPs and a signed homebound teacher's contact log, documenting that the teacher met with the students at least once during the reporting survey period; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms; (10) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, dated, signed, and retained in readily accessible files; (11) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; and (12) parents are timely notified when their children are assigned to teachers teaching out of field.

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 2018-19

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 2018-19

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

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 2018-19

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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Taylor 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 Taylor 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 Taylor 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 and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2019, State funding totaling \$10.7 million was provided through the FEFP to the District for the District-reported 2,573.64 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 Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

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*

NOTE B – TESTING FTE STUDENT ENROLLMENT
--

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, 2019. 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. Taylor County Middle School	NA
2. Perry Primary School	1
3. Taylor County High School	2 through 5
4. Taylor Virtual Instruction Program	NA
5. Taylor County Accelerated School	6 through 8



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 Student Transportation

We have examined the Taylor 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, 2019. 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 2018-19 (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 Taylor 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, 2019.

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 weaknesses⁷ 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

⁷ 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 4, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Taylor County District School Board (District) must meet one or more of the following conditions 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, 2019. (See NOTE B.) The population of vehicles (68) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,744) 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>
IDEA – PK through Grade 12, Weighted	128
All Other FEFP Eligible Students	<u>2,616</u>
Total	<u>2,744</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 56 of 260 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 1, 3, 5, 6, 7, and 8 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 260 of the 2,744 students reported as being transported by the District.	-	56	(48)
In conjunction with our general tests of student transportation we identified certain issues related to 53 additional students.	-	<u>53</u>	<u>(53)</u>
Total	<u>(5)</u>	<u>109</u>	<u>(101)</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

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Taylor 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 2018-19 (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

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 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51/54] The reported number of buses in operation was overstated by five buses. Specifically, one bus transported only courtesy riders and one bus was incorrectly reported due to a data input error made when recording the bus number (Ref. 51). In addition, three bus driver reports were not available at the time of our examination and could not be subsequently located (Ref. 54). Of the 29 students (20 students were in our test) reported on these three buses, 21 students were not ESE students, the IEPs for 7 students did not authorize ESY services, and the IEP for 1 student did not specify the need for transportation as a related service. We propose the following adjustments:

Ref. 51

October 2018 Survey

Number of Buses in Operation (1)

February 2019 Survey

Number of Buses in Operation (1)

**Students
Transported
Proposed Net
Adjustments**

0

Findings

3. [Ref. 55] Our general tests disclosed that 38 students (20 students were in our test) were not eligible to be reported in the June 2019 reporting survey period. Specifically, 27 students were enrolled in a 3rd-grade summer reading camp and the IEPs for 11 of the students did not authorize ESY services. In addition, we noted that 7 of the students were not documented as riding a bus during the reporting survey period. We propose the following adjustment:

June 2019 Survey

17 Days in Term

All Other FEFP Eligible Students	(38)	(38)
----------------------------------	------	------

4. [Ref. 56] Our general test of reported ridership disclosed that six PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not IDEA students and the students’ parents were not enrolled in a Teenage Parent Program and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

85 Days in Term

All Other FEFP Eligible Students	(3)	
----------------------------------	-----	--

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(3)	(6)
----------------------------------	-----	-----

5. [Ref. 57] Six students (one student was in our test) were not enrolled in school during the reporting survey period; therefore, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

85 Days in Term

All Other FEFP Eligible Students	(4)	
----------------------------------	-----	--

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(6)
----------------------------------	-----	-----

6. [Ref. 58] Our general tests disclosed that 17 students (2 students were in our test) were either not listed on the bus driver reports (5 students) or were not marked by the bus drivers as riding their assigned bus during the applicable reporting survey period (12 students). We propose the following adjustments:

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
October 2018 Survey	
<u>85 Days in Term</u>	
All Other FEFP Eligible Students	(7)
February 2019 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(10)
7. [Ref. 59] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:	(17)
October 2018 Survey	
<u>85 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	4
February 2019 Survey	
<u>90 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(4)
All Other FEFP Eligible Students	4
8. [Ref. 60] Five 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:	0
October 2018 Survey	
<u>85 Days in Term</u>	
All Other FEFP Eligible Students	(3)
February 2019 Survey	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(2)
Proposed Net Adjustment	<u>(101)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Taylor County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the reported number of buses in operation and the number of days in term are accurately reported; (2) all bus driver reports documenting student ridership during the reporting survey periods are retained, signed, and dated by the bus drivers attesting to the validity and correctness of the student ridership; (3) only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver reports as having been transported to an FEFP-eligible Program at least 1 day during the reporting survey period are reported for State transportation funding; (4) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (5) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP; (6) only ESE students attending ESY programs as noted on the students' IEPs that also specify the need for transportation as a related service are reported for State transportation funding during the summer reporting survey periods; and (7) the distance from student's 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.

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 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Taylor 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 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 Taylor County

For the fiscal year ended June 30, 2019, the District received \$644,433 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 2018	4	37	-
October 2018	30	1,227	233
February 2019	30	1,434	257
June 2019	<u>4</u>	<u>46</u>	<u>-</u>
Totals	<u>68</u>	<u>2,744</u>	<u>490</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*

NOTE B – TESTING STUDENT TRANSPORTATION

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, 2019. 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



THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY

318 North Clark Street
Perry, Florida 32347
(850) 838-2500 – Telephone
(850) 838-2501 – Fax
Taylor.k12.fl.us

Danny Glover Jr., Superintendent

August 4, 2020

Sherrill F. Norman, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

We have received the findings of the Full-Time Equivalent (FTE) Student and Transportation Audit for the Taylor County School District for the fiscal year ending June 30, 2019.

Full-Time Equivalent Student Enrollment

We agree the District management should exercise more care and take corrective action as appropriate to ensure that: student course schedules are fully funded only when the school's scheduled instruction meets or exceeds the minimum required hours of instruction; only students who are in membership during the survey week and are documented as being in attendance at least 1 day of the reporting survey period are reported for FEFP funding; attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; regular courses taught on-campus during the school year are reported in the October or February reporting survey periods; FTE is not reported for courses when appropriate instruction is not provided and when students are not earning of credit or receiving a grade; students are reported in the correct FEFP Programs for the correct amount of FTE; current Physician's statements are on file to support ESE students reported in the Hospital and Homebound Program; students in the Hospital and Homebound Program are reported for the correct amount of FTE based on the instructional time scheduled on the students' IEPs and a signed homebound teacher's contact log, documenting that the teacher met with the students at least once during the reporting survey period; ESE students are reported in accordance with the students' *Matrix of Services* forms; students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, dated, signed, and retained in readily accessible files; teachers are properly 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.

School Board Members

Bonnie Sue Agner
Residence Area One

Brenda H. Carlton
Residence Area Two

Jeannie Mathis
Residence Area Three

Danny Lundy
Residence Area Four

Deidra Dunnell
Residence Area Five

An Equal Opportunity – Equal Access Employer – Veterans' Preference Employer

Student Transportation

We agree the District management should exercise more care and take corrective action to ensure that: the reported number of buses in operation and the number of days in term are accurately reported; all bus driver reports documenting student ridership during the reporting survey periods are retained, signed, and dated by the bus drivers attesting to the validity and correctness of the student ridership; only those students who are documented as enrolled in school during the survey week and are recorded on a bus driver reports as having been transported to an FEFP-eligible Program at least 1 day during the reporting survey period are reported for State transportation funding; only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP; only ESE students attending ESY programs as noted on the students' IEPs that also specify the need for transportation as a related service are reported for State transportation funding during the summer reporting survey periods; and the distance from student's 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.

Sincerely,



Danny Glover, Jr.
Superintendent, Taylor County Schools