

**HAMILTON 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, Rex L. Mitchell served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cheryl McCall	1
Gary Godwin, Vice Chair through 11-19-18	2
Saul Speights, Vice Chair from 11-20-18	3
Johnny Bullard, Chair	4
Sammy McCoy from 11-20-18	5
Suzette Wiggins through 11-19-18	5

The team leader was Clayton G. Dyer, 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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HAMILTON COUNTY DISTRICT SCHOOL BOARD
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HAMILTON 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
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 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 ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Hamilton 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:

- 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 23 of the 28 students in our ESOL test, 1 of the 7 students in our ESE Support Levels 4 and 5 test, and all 24 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 138 of the 243 students in our student transportation test, in addition to 792 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 10 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 7.9799 but has a potential impact on the District's weighted FTE of negative 11.4316. Noncompliance related to student transportation resulted in eight findings and a proposed net adjustment of negative 916 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 \$48,063 (negative 11.4316 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 Hamilton 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 Hamilton 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 three District schools one cost center, and three 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, 2019, State funding totaling \$6.9 million was provided through the FEFP to the District for the District-reported 1,540.97 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 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 \$473,755 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 Hamilton 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 students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 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 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Hamilton 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 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. 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
December 7, 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 Hamilton County District School Board (District) reported to the DOE 1,540.97 unweighted FTE as recalibrated at three District schools, one cost center, and three 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, 2019. (See NOTE B.) The population of schools (seven) consisted of the total number of brick and mortar schools in the District that offered courses, including cost centers as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,842) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

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 23 of the 28 students in our ESOL test,³ 1 of the 7 students in our ESE Support Levels 4 and 5 test,⁴ and all 24 students in our Career Education 9-12 test.⁵

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	7	6	1,456	35	0	1,216.6600	25.6065	12.6454
Basic with ESE Services	3	3	220	14	0	181.2700	10.4303	.4606
ESOL	2	2	124	28	23	89.3600	19.8185	(12.6454)
ESE Support Levels 4 and 5	2	2	7	7	1	4.5000	4.4955	(.4606)
Career Education 9-12	3	1	<u>35</u>	<u>24</u>	<u>24</u>	<u>49.1800</u>	<u>7.9799</u>	<u>(7.9799)</u>
All Programs	7	6	<u>1,842</u>	<u>108</u>	<u>48</u>	<u>1,540.9700</u>	<u>68.3307</u>	<u>(7.9799)</u>

³ For ESOL, the material noncompliance is composed of Findings 1, 2, 5, 6, and 7 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 8 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (117) 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. From the population of teachers, we selected 44 and found exceptions for 4 teachers.

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.

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>
101 Basic K-3	9.0379	1.108	10.0140
102 Basic 4-8	3.3933	1.000	3.3933
103 Basic 9-12	.2142	1.000	.2142
111 Grades K-3 with ESE Services	.4606	1.108	.5103
130 ESOL	(12.6454)	1.185	(14.9848)
255 ESE Support Level 5	(.4606)	5.642	(2.5987)
300 Career Education 9-12	(7.9799)	1.000	(7.9799)
Total	(7.9799)		(11.4316)

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>#0032</u>	<u>#0041</u>	<u>Total</u>
101 Basic K-3	.....	9.0379	9.0379
102 Basic 4-8	1.4280	1.9653	3.3933
103 Basic 9-12	.2142	.....	.2142
111 Grades K-3 with ESE Services	.....	.4606	.4606
130 ESOL	(1.6422)	(11.0032)	(12.6454)
255 ESE Support Level 5	.....	(.4606)	(.4606)
300 Career Education 9-12	<u>(7.9799)</u>	<u>.....</u>	<u>(7.9799)</u>
Total	<u>(7.9799)</u>	<u>.0000</u>	<u>(7.9799)</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

Hamilton 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*.

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.

**Proposed Net
Adjustments
(Unweighted FTE)**

Hamilton County High School (#0032)

1. [Ref. 3201] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened 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. We propose the following adjustment:

102 Basic 4-8	.7140	
130 ESOL	<u>(.7140)</u>	.0000

2. [Ref. 3202] The *ELL Student Plans* (Plans) for two ELL students were incomplete. The students' instructional schedules were not included with the Plans. We propose the following adjustment:

102 Basic 4-8	.4998	
103 Basic 9-12	.2142	
130 ESOL	<u>(.7140)</u>	.0000

Findings

Hamilton County High School (#0032) (Continued)

3. [Ref. 3203] Timecards for 24 Career Education 9-12 students who participated in OJT had the following exceptions: timecards for 19 students were not dated by the students' employers and the timecards for 5 students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(7.9799)</u>	(7.9799)
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4. [Ref. 3270/71] Our review of two teachers' qualifications disclosed the following:

- a. One teacher (Ref. 3270) taught Primary Language Arts to classes that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach out of field in ESOL. In addition, the student's parents were not notified of the teacher's out-of-field status. Further, although the teacher was out of field in the previous school year, District records did not demonstrate that the teacher earned the required college credits in the out-of-field subject area as required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline prior to teaching out of field in the 2018-19 school year.
- b. One teacher (Ref. 3271) did not hold a valid Florida teaching certificate.

District staff indicated that the teachers were hired as long-term substitute teachers for the 2018-19 school year; however, our review of the teachers' classroom placements disclosed that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

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 services rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hamilton County High School (#0032) (Continued)

Since the teachers were providing direct instructional services, and did not hold the proper certification (Ref. 3270) or was not certified (Ref. 3271), we propose the following adjustment:

<u>Ref. 3270</u>		
102 Basic 4-8	.1428	
130 ESOL	<u>(.1428)</u>	.0000
<u>Ref. 3271</u>		
102 Basic 4-8	.0714	
130 ESOL	<u>(.0714)</u>	.0000
		<u>(7.9799)</u>

Hamilton County Elementary School (#0041)

5. [Ref. 4101/03/04/05/08] *ELL Student Plans* (Plans) for 17 ELL students were incomplete as the student course schedules showing which courses were to employ ESOL strategies were either dated after the October 2018 reporting survey period (Ref. 4101/03/04) or were not included with the Plans (Ref. 4105/08). We propose the following adjustments:

<u>Ref. 4101</u>		
101 Basic K-3	3.8822	
102 Basic 4-8	1.7200	
130 ESOL	<u>(5.6022)</u>	.0000
<u>Ref. 4103</u>		
101 Basic K-3	.4295	
130 ESOL	<u>(.4295)</u>	.0000
<u>Ref. 4104</u>		
102 Basic 4-8	.2453	
130 ESOL	<u>(.2453)</u>	.0000
<u>Ref. 4105</u>		
101 Basic K-3	1.7186	
130 ESOL	<u>(1.7186)</u>	.0000
<u>Ref. 4108</u>		
101 Basic K-3	.8592	
130 ESOL	<u>(.8592)</u>	.0000

6. [Ref. 4102] School records did not evidence that the parents of one ELL student were invited to the ELL Committee meeting to consider the student's continued ESOL (*Finding Continues on Next Page*)

Findings

Hamilton County Elementary School (#0041) (Continued)

placement beyond 3 years from the student’s DEUSS. In addition, the student’s *ELL Student Plan* was incomplete as the course schedule showing which courses were to employ ESOL strategies was dated November 1, 2018, which was after the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8592	
130 ESOL	<u>(.8592)</u>	.0000

7. [Ref. 4106/07] The *ELL Student Plans* (Plans) for two ELL students were not reviewed and updated for the 2018-19 school year and were incomplete as the course schedule for one student (Ref. 4106) showing which courses were to employ ESOL strategies was not included with the student’s Plan and the course schedule for one student (Ref. 4107) was dated November 1, 2018, which was after the October 2018 reporting survey period. We propose the following adjustments:

<u>Ref. 4106</u>		
101 Basic K-3	.4296	
130 ESOL	<u>(.4296)</u>	.0000

<u>Ref. 4107</u>		
101 Basic K-3	.8596	
130 ESOL	<u>(.8596)</u>	.0000

8. [Ref. 4109] The *Matrix of Services* form for one ESE student was not reviewed when the student’s IEP was amended on October 9, 2018. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4606	
255 ESE Support Level 5	<u>(.4606)</u>	.0000
		<u>.0000</u>

Teen Parent Program PK (#3201)

9. [Ref. 320101] Our examination of the School’s attendance procedures disclosed that the Principal did not certify the completeness and accuracy of the automated student attendance records for the 2018-19 school year as required by SBE Rule 6A-1.044(9), FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* (Ref. 320101). Specifically, the Principal (or the Principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each FTE survey period (*Finding Continues on Next Page*)

Findings

Teen Parent Program PK (#3201) (Continued)

(at least four times per year). The certification would be a formal statement of certification similar to that currently contained in the manual attendance registers which would be signed by the Principal (or the Principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Hamilton Virtual Instruction Program (District Provided) (#7023)

10. [Ref. 702370/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. The teachers held certification in Math (Ref. 702370) and Biology (Ref. 702371) but taught courses that required certification in English (Ref. 702370) and General Science (Ref. 702371). We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since the students were reported in Basic education, we present this disclosure finding with no proposed adjustment.

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Proposed Net Adjustment

(7.9799)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Hamilton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (2) *ELL Student Plans* include the students' course schedules and are timely prepared; (3) parents of ELL students are invited to participate in ELL Committee meetings; (4) timecards are accurately completed, signed, and retained in readily accessible files for students in Career Education 9-12 who participated in OJT; (5) *Matrix of Services* forms are reviewed or updated when students' IEPs are prepared; (6) student attendance records are signed by the teachers attesting to the accuracy of the data reported and procedures are in place to ensure compliance with the DOE's *Comprehensive Management Information System Automated Student Attendance Recordkeeping Handbook*; and (7) teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, earn the required college credits in prior out-of-field subject areas, and the students' parents are notified of the teacher's out-of-field placement.

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

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Hamilton 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 Hamilton 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 Hamilton 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 three District schools, one cost center, and three virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$6.9 million was provided through the FEFP to the District for the District-reported 1,540.97 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 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
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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, 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. Hamilton County High School	1 through 4
2. Hamilton County Elementary School	5 through 8
3. Teen Parent Program PK	9
4. Hamilton Virtual Instruction Program	NA
5. Hamilton Virtual Franchise	NA
6. Hamilton Virtual Instruction Program (District Provided)	10



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 Hamilton 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 Hamilton 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 weaknesses⁶ 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

⁶ 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
December 7, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Hamilton 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 (48) 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 (2,379) 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	1
IDEA – PK through Grade 12, Weighted	36
All Other FEFP Eligible Students	<u>2,342</u>
Total	<u>2,379</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 138 of 243 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 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.	(4)	-	-
Our tests included 243 of the 2,379 students reported as being transported by the District.	-	138	(126)
In conjunction with our general tests of student transportation we identified certain issues related to 792 additional students.	-	<u>792</u>	<u>(790)</u>
Total	<u>(4)</u>	<u>930</u>	<u>(916)</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

Hamilton 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*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey 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. 62] The number of DIT was incorrectly reported for 2,379 students. The students were reported for 14, 79, 86, or 12 DIT but should have been reported for 10, 86, 87, or 8 DIT, respectively, and in accordance with the District's instructional calendars. We propose the following adjustments:

July 2018 Survey

14 Days in Term

IDEA - PK through Grade 12, Weighted	(2)
All Other FEFP Eligible Students	(4)

10 Days in Term

IDEA - PK through Grade 12, Weighted	2
All Other FEFP Eligible Students	4

October 2018 Survey

79 Days in Term

IDEA - PK through Grade 12, Weighted	(17)
All Other FEFP Eligible Students	(1,113)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>86 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	17	
All Other FEFP Eligible Students	1,113	
February 2019 Survey		
<u>86 Days in Term</u>		
Teenage Parents and Infants	(1)	
IDEA – PK through Grade 12, Weighted	(15)	
All Other FEFP Eligible Students	(1,148)	
<u>87 Days in Term</u>		
Teenage Parents and Infants	1	
IDEA - PK through Grade 12, Weighted	15	
All Other FEFP Eligible Students	1,148	
June 2019 Survey		
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(77)	
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	2	
All Other FEFP Eligible Students	<u>77</u>	0

2. [Ref. 51/53] Our general tests disclosed that the number of buses in operations was overstated by four buses, as follows: two bus driver reports (Ref. 51) were not available at the time of our examination and could not be subsequently located; consequently, the reported ridership of six students in our tests was not supported and two buses (Ref. 53) were incorrectly posted due to data processing errors when keying in the bus numbers. In addition, the IEPs for two students (Ref. 51) reported in the July 2018 reporting survey did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEPs did not authorize ESY services, and documentation of enrollment in an ESE or Teenage Parent Program was not available to support the reporting of four PK students (Ref. 51). We propose the following adjustments:

Ref. 51

July 2018 Survey

Number of Buses in Operation (2)

10 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(4)</u>	(6)

Findings

Ref. 53

February 2019 Survey

Number of Buses in Operation (1)

June 2019 Survey

Number of Buses in Operation (1)
(4)

3. [Ref. 52] Our review disclosed exceptions for 880 students (108 students were in our test). For 9 students in our test; valid addresses were not on file for 2 students, the IEPs for 2 students did not support reporting in the weighted ridership category but the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category, 5 students were not enrolled in an ESE or DJJ Program in the June 2019 reporting survey, and our general tests disclosed that 17 bus driver reports were not signed and dated by the bus drivers attesting to the accuracy of the ridership reflected on the reports; consequently, the reported ridership of 871 students (99 students were in our test) was not adequately supported. We also noted other exceptions involving 32 of the 99 students on the unsigned bus reports as follows:

- a. Twenty-nine students were incorrectly reported in the June 2019 reporting survey period. The students were not enrolled in an ESE or DJJ Program.
- b. One PK students was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in the District’s Voluntary PK Program and was not otherwise eligible for State transportation funding.
- c. A valid student address for 1 student was not available at the time of our examination and could not be subsequently located.
- d. One student was incorrectly reported in the IDEA PK through 12, Weighted ridership category. The student’s IEP did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category.

We propose the following adjustments:

October 2018 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted (1)
All Other FEFP Eligible Students (236)

February 2019 Survey

87 Days in Term

Teenage Parents and Infants (1)
IDEA - PK through Grade 12, Weighted (6)
All Other FEFP Eligible Students (572)

**Students
Transported
Proposed Net
Adjustments**

Findings

June 2019 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>(60)</u>	(878)

4. [Ref. 54/61] Ten students (six students were in our test) reported in the June 2019 reporting survey period were not documented as students with disabilities under the IDEA and were not enrolled in a nonresidential DJJ Program; therefore, the students were not eligible for State transportation funding. We propose the following adjustments:

Ref. 54

June 2019 Survey

8 Days in Term

All Other FEFP Eligible Students	<u>(4)</u>	(4)
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Ref. 61

June 2019 Survey

8 Days in Term

All Other FEFP Eligible Students	<u>(6)</u>	(6)
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5. [Ref. 55] Our general tests of reported ridership disclosed that one PK student was incorrectly reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category. We determined that the student was enrolled in the District's ESE Program; therefore, was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2018 Survey

18 Days in Term

All Other FEFP Eligible Students	<u>1</u>	1
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6. [Ref. 57/58] Our general tests disclosed that 21 students (6 students were in our test) were either not marked as riding the bus (Ref. 57 - 5 students) or were not listed on the supporting bus driver reports (Ref. 57/58 - 16 students) during the applicable reporting survey periods. We propose the following adjustments:

Ref. 57

October 2018 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(3)	

February 2019 Survey

87 Days in Term

All Other FEFP Eligible Students	<u>(12)</u>	(16)
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<u>Findings</u>	Students Transported Proposed Net Adjustments
Ref. 58	
October 2018 Survey	
<u>86 Days in Term</u>	
All Other FEFP Eligible Students	(5) (5)
7. [Ref. 59] Valid student addresses for two students in our test were not available at the time of our examination and could not be subsequently located; therefore, we could not determine the students' eligibility for State transportation funding. We propose the following adjustment:	
October 2018 Survey	
<u>86 Days in Term</u>	
All Other FEFP Eligible Students	(2) (2)
8. [Ref. 60] Ten students in our test were incorrectly reported in the IDEA - PK through 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; however, we determined that the students were otherwise eligible to be reported in the All Other Eligible Students ridership category. We propose the following adjustments:	
October 2018 Survey	
<u>86 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	5
February 2019 Survey	
<u>87 Days in Term</u>	
IDEA - PK through Grade 12, Weighted	(5)
All Other FEFP Eligible Students	5 0
Proposed Net Adjustment	<u>(916)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Hamilton 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 who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and those records are maintained in readily accessible files; (2) 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; (3) 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 the students' IEPs, which are retained in readily accessible files; (4) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service are reported for State transportation funding during the summer reporting survey periods; (5) only students with clearly identifiable addresses are reported for State transportation funding; (6) the number of buses in operation is accurately reported; (7) only those students who are documented as enrolled in school during the FTE membership survey period and recorded on bus driver reports as having been transported to an FEFP-eligible program at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; and (8) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional calendars, and supporting documentation is retained in readily accessible files.

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

For the fiscal year ended June 30, 2019, the District received \$473,755 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	2	6	-
October 2018	19	1,130	24
February 2019	21	1,164	34
June 2019	<u>6</u>	<u>79</u>	<u>1</u>
Totals	<u>48</u>	<u>2,379</u>	<u>59</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
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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, 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



Hamilton County School District

Superintendent's Office
5683 US Highway 129 South, Suite 1
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Phone: 386.792.1228 - Fax: 386.792.3681

Lee Wetherington-Zamora, Superintendent

School Board Members

Cheryl McCall - District 1
Gary Godwin - District 2
Saul Speights - District 3
Johnny Bullard - District 4
Sammy McCoy - District 5

December 7, 2020

Sherrill F. Norman, CPA
State of Florida Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

This letter is in reply to your request for written explanations concerning preliminary and tentative audit findings and recommendations for the Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Audit of Hamilton County School Board for the Fiscal Year Ended June 30, 2019.

Unless otherwise noted, we concur with all findings for which explanations and actual or proposed corrective actions have been provided below.

Please feel free to contact my office with any additional questions you may have.

Sincerely,

Lee Wetherington-Zamora
Superintendent of Schools

Cc: Board Members

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Full-Time Equivalent Student Enrollment

Findings 1, 2, 5, 6, 7 - [3201, 3202, 4101/03,04,05,08, 4102, 4106/07]: The District will ensure going forward that ELL students are timely assessed, ELL committees are convened and properly noticed and executed when applicable, and that student course schedules are timely reviewed and included with ELL plans. Changes implemented include a renewed emphasis on school level responsibility for oversight and monitoring of the ELL process and the provision of additional training on ELL rules and regulations.

Finding 3 - [3203]: District staff were unaware of the requirement for employers to date their signatures on student OJT timecards. The Cooperative Education Manual provided by FDOE does not list this as a requirement. District Career Education staff are working diligently to have employers date their respective timecards and to obtain a signed affidavit from the employer of one (1) of the five (5) students with missing timecards. The other four (4) students with missing timecards should have been withdrawn from their course. OJT timecard requirements have been reviewed with appropriate personnel to ensure attendance is always supported by a properly documented and approved work record and that school personnel timely withdraw students not meeting course attendance and work requirements.

Findings 4, 10 - [3270/71, 702370 /71]: Due to the remote and rural nature of our District, it is often difficult to fill vacancies that require certain levels of qualifications. However, District staff have been provided additional training on the requirements for School Board approval of out of field teachers and proper and timely parent notification of the same.

Finding 8 - [4109]: The IEP of the student in question was amended in September 2018 and a new matrix was completed to recognize the resultant change in placement from 254 to 255. In early October 2018, another IEP meeting was held for this student. No changes in services were made at this meeting; therefore, there was no need to complete a new matrix. The IEP team reviewed the matrix which had been amended in the previous month but failed to document that review on the matrix. We acknowledge this procedural error, but think the adjustment is excessive considering the immediacy of the amended matrix and the impact on a District that had only one (1) 255 program cost factor unweighted FTE for the 2018-19 fiscal year. Additional training has been provided to key IEP team members to ensure this procedural oversight does not occur again in the future.

Finding 9 - [320101]: The District receives monthly attendance reports from each contracted daycare along with the invoices and these reports are attested to by a representative from the local childcare coordination service provider. The District will ensure these reports are attested to by the Principal equivalent at each daycare for all applicable FTE survey periods going forward.

Student Transportation

Finding 1- [62]: District staff will ensure going forward that days in term reported agree to the instructional calendar as amended.

Finding 2- [51/53]:

Bus Driver Reports: Procedures have been enhanced to ensure the Transportation Supervisor reviews all bus driver reports for completion and maintains all reports in a secure location. In addition, District Management

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Information Systems personnel are required to verify with the Transportation Supervisor that all reports are signed and dated prior to survey submission.

Data Processing Errors: The District has consolidated responsibility for inputting student ridership data and ensured thorough training on the process. The Transportation Supervisor will carefully review records before certifying. In addition, District staff responsible for oversight of student data will ensure complete and accurate student records are input by transportation and school level personnel prior to survey submission.

Finding 3 - [52]:

Bus Driver Reports: Procedures have been enhanced to ensure the Transportation Supervisor reviews all bus driver reports for completion and maintains all reports in a secure location. In addition, District Management Information Systems personnel are required to verify with the Transportation Supervisor that all reports are signed and dated prior to survey submission.

Finding 2, 3, 4, 5, 8 - [51/53, 52, 54/61, 55, 60]:

Inaccurate Ridership: Additional training has been provided to transportation personnel to ensure only ESE students attending an ESE program are reported for transportation funding for survey periods 1 and 4, that only PK students that are enrolled in an ESE or Teenage Parent Program are reported for transportation funding, and that only ESE students with a documented need for special transportation per the IEP are identified for weighted ridership.

Finding 6/7 - [57 /58, 59]: District staff responsible for oversight of student data will ensure complete and accurate student records are input by transportation and school level personnel prior to survey submission.

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