

**FRANKLIN 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, Traci Yoder served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
George Thompson	1
Pamela J. Marshall	2
Fonda D. Davis Sr. from 11-14-18	3
Kristy Branch Banks, 7-1-18 through 11-13-18	3
Stacy Kirvin, Chair	4
Carlton Whaley, Vice Chair	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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FRANKLIN COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
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
FLVS	Florida Virtual School
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education
VIP	Virtual Instruction Program

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 ESOL, ESE Support Levels 4 and 5, and student transportation, the Franklin 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, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 29 teachers in our test. Five (17 percent) of the 29 teachers in our test taught at charter schools and 2 (22 percent) of the 9 teachers with exceptions taught at charter schools.
- 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 10 of the 13 students in our ESOL test and 2 of the 15 students in our ESE Support Levels 4 and 5 test. Three (23 percent) of the 13 students in our ESOL test attended charter schools and 1 (10 percent) of the 10 students with exceptions attended charter schools. Five (33 percent) of the 15 students in our ESE Support Levels 4 and 5 test attended charter schools and neither of the 2 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 121 of the 204 students in our student transportation test, in addition to 615 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 16 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .9419 (.4747 applicable to District schools other than charter schools and .4672 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 10.3014 (9.4971 applicable to District schools other than charter schools and .8043 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 666 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 \$43,311 (negative 10.3014 times \$4,204.42), of which

\$39,930 is applicable to District schools other than charter schools and \$3,381 is applicable to charter schools.

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 Franklin 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 Franklin 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 two schools other than charter schools, one charter school, and one virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$514,313 was provided through the FEFP to the District for the District-reported 1,242.29 unweighted FTE as recalibrated, which included 353.65 unweighted FTE as recalibrated for charter schools. 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 FLVS. 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$381,292 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 Franklin 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 English for Speakers of Other Languages 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 English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Franklin 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 English for Speakers of Other Languages 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 21, 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 Franklin County District School Board (District) reported to the DOE 1,242.29 unweighted FTE as recalibrated, which included 353.65 unweighted FTE as recalibrated for charter schools, at two District schools other than charter schools, one charter school, and one virtual education cost center.

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 (four) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,383) 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 10 of the 13 students in our ESOL test³ and 2 of the 15 students in our ESE Support Levels 4 and 5 test.⁴ Three (23 percent) of the 13 students in our ESOL test attended charter schools and 1 (10 percent) of the 10 students with exceptions attended charter schools. Similarly, 5 (33 percent) of the 15 students in our ESE Support Levels 4 and 5 test attended charter schools and neither of the students with exceptions attended charter schools.

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	4	3	1,079	28	0	924.0700	24.8844	11.3699
Basic with ESE Services	4	3	261	18	1	244.3400	12.5342	.9313
ESOL	2	2	28	13	10	19.0400	9.0494	(7.7872)
ESE Support Levels 4 and 5	3	2	15	15	2	18.2500	12.7440	(2.8395)
Career Education 9-12	2	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>36.5900</u>	<u>.0000</u>	<u>(2.6164)</u>
All Programs	4	3	<u>1,383</u>	<u>74</u>	<u>13</u>	<u>1,242.2900</u>	<u>59.2120</u>	<u>(.9419)</u>

³ For ESOL, the material noncompliance is composed of Findings 4, 5, 6, and 13 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2 and 3 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (92, of which 78 are applicable to District schools other than charter schools and 14 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 29 teachers in our test.⁵ Five (17 percent) of the 29 teachers in our test taught at charter schools and 2 (22 percent) of the 9 teachers with exceptions taught at charter schools.

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.

⁵ For teachers, the material noncompliance is composed of Findings 7, 8, 9, 10, 15, and 16 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.5058	1.108	2.7764
102 Basic 4-8	3.2340	1.000	3.2340
103 Basic 9-12	4.4526	1.000	4.4526
111 Grades K-3 with ESE Services	1.0000	1.108	1.1080
112 Grades 4-8 with ESE Services	.1351	1.000	.1351
130 ESOL	(6.4372)	1.185	(7.6281)
254 ESE Support Level 4	(2.2486)	3.619	(8.1377)
255 ESE Support Level 5	(.5000)	5.642	(2.8210)
300 Career Education 9-12	<u>(2.6164)</u>	1.000	<u>(2.6164)</u>
Subtotal	<u>(.4747)</u>		<u>(9.4971)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.3954	1.108	1.5461
102 Basic 4-8	(.2179)	1.000	(.2179)
112 Grades 4-8 with ESE Services	(.2038)	1.000	(.2038)
130 ESOL	(1.3500)	1.185	(1.5997)
254 ESE Support Level 4	<u>(.0909)</u>	3.619	<u>(.3290)</u>
Subtotal	<u>(.4672)</u>		<u>(.8043)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.9012	1.108	4.3225
102 Basic 4-8	3.0161	1.000	3.0161
103 Basic 9-12	4.4526	1.000	4.4526
111 Grades K-3 with ESE Services	1.0000	1.108	1.1080
112 Grades 4-8 with ESE Services	(.0687)	1.000	(.0687)
130 ESOL	(7.7872)	1.185	(9.2278)
254 ESE Support Level 4	(2.3395)	3.619	(8.4667)
255 ESE Support Level 5	(.5000)	5.642	(2.8210)
300 Career Education 9-12	<u>(2.6164)</u>	1.000	<u>(2.6164)</u>
Total	<u>(.9419)</u>		<u>(10.3014)</u>

- 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>#0091</u>	<u>#7001</u>	<u>#9009*</u>	
101 Basic K-3	2.5058	.....	1.3954	3.9012
102 Basic 4-8	3.3438	(.1098)	(.2179)	3.0161
103 Basic 9-12	4.4526	.....	.....	4.4526
111 Grades K-3 with ESE Services	1.0000	.....	.....	1.0000
112 Grades 4-8 with ESE Services	.2200	(.0849)	(.2038)	(.0687)
130 ESOL	(6.4372)	.....	(1.3500)	(7.7872)
254 ESE Support Level 4	(2.2486)	.....	(.0909)	(2.3395)
255 ESE Support Level 5	(.5000)	.....	.....	(.5000)
300 Career Education 9-12	<u>(2.6164)</u>	<u>.....</u>	<u>.....</u>	<u>(2.6164)</u>
Total	<u>(.2800)</u>	<u>(.1947)</u>	<u>(.4672)</u>	<u>(.9419)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Franklin 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.

Franklin County School (#0091)

1. [Ref. 9101] Student course schedules were incorrectly reported. The School's bell schedule supported 1,720 instructional minutes per week for grades K-5 and 1,638 instructional minutes per week for grades 6-12 and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedules. We noted differences ranging from 148 to 618 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW as reflected in the School's bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

**Proposed Net
Adjustments
(Unweighted FTE)**

.0000

2. [Ref. 9102] The course schedule for one ESE student was incorrectly reported as a full-time schedule (i.e., 1,500 CMW or .5000 FTE per survey) as the student was only scheduled to attend school part-time (1,080 CMW or .3600 FTE per survey). We also noted that the student who was reported in Program No. 112 (Grades 4-8 with ESE (*Finding Continues on Next Page*))

Findings

Franklin County School (#0091) (Continued)

Services) in the October 2018 reporting survey period and was also incorrectly reported in Program No. 255 (ESE Support Level 5) in the February 2019 reporting survey period based on the student’s Hospital and Homebound placement. However, the student was only provided on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for such instruction. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.1400)	
112 Grades 4-8 with ESE Services	.3600	
255 ESE Support Level 5	<u>(.5000)</u>	(.2800)

3. [Ref. 9103] The file for one ESE student did not evidence that the student’s *Matrix of Services* form had been reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

4. [Ref. 9104] ELL Committees for three students were not convened by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS and the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. In addition, School records did not evidence that the students’ *ELL Student Plans* (Plans) covering the 2018-19 school year were reviewed and timely updated, and the Plans were incomplete as they did not include the students’ course schedules identifying the courses that would employ ESOL strategies. We propose the following adjustment:

102 Basic 4-8	2.2918	
130 ESOL	<u>(2.2918)</u>	.0000

5. [Ref. 9105] School records did not evidence that the *ELL Student Plans* (Plans) for five ELL students covering the 2018-19 school year were reviewed and timely updated, and the Plans were incomplete as they did not include the students’ course schedules identifying the courses that would employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.8736	
103 Basic 9-12	1.7640	
130 ESOL	<u>(2.6376)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Franklin County School (#0091) (Continued)

6. [Ref. 9106] The *ELL Student Plan* for one ELL student covering the 2018-19 school year was not reviewed and updated until January 23, 2019, which was after the October 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3550	
130 ESOL	<u>(.3550)</u>	.0000

7. [Ref. 9171/73] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in Elementary Education (Ref. 9171) and Varying Exceptionalities (Ref. 9173) but taught courses that required certification in ESE and Elementary Education, respectively. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustment:

<u>Ref. 9171</u>		
101 Basic K-3	.4762	
254 ESE Support Level 4	<u>(.4762)</u>	.0000

<u>Ref. 9173</u>		
103 Basic 9-12	.0722	
254 ESE Support Level 4	<u>(.0722)</u>	.0000

8. [Ref. 9172/76] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustment:

<u>Ref. 9172</u>		
101 Basic K-3	.4558	
130 ESOL	<u>(.4558)</u>	.0000

<u>Ref. 9176</u>		
102 Basic 4-8	.4972	
130 ESOL	<u>(.4972)</u>	.0000

9. [Ref. 9174/77] Our test of teacher certification disclosed that one teacher (Ref. 9174) was not properly certified and was not approved by the School Board to teach out of field and one teacher (Ref. 9177) did not hold a valid Florida teaching certificate. In addition, one teacher (Ref. 9174) held certification in ESE but taught courses that also required certification in Elementary Education and the parents of the students were
(Finding Continues on Next Page)

Findings

Franklin County School (#0091) (Continued)

not notified of the teacher’s out-of-field status. School records indicated that the teachers (Ref. 9174/77) were hired as long-term substitutes; however, our review of the teachers’ classroom placements indicated 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.

Since the teachers were providing direct instructional services and were not properly certified (Ref. 9174) or did not hold any certification (Ref. 9177), we propose the following adjustments:

<u>Ref. 9174</u>		
101 Basic K-3	.7002	
254 ESE Support Level 4	<u>(.7002)</u>	.0000

<u>Ref. 9177</u>		
103 Basic 9-12	2.6164	
300 Career Education 9-12	<u>(2.6164)</u>	.0000

10. [Ref. 9175] One teacher taught Basic subject area courses to classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1998	
130 ESOL	<u>(.1998)</u>	<u>.0000</u>
		<u>(.2800)</u>

Findings

Franklin Virtual Instruction Program (#7001)

11. [Ref. 700101] Our review of the course schedules for two students not in our test disclosed that the students were incorrectly reported by Franklin County District VIP for course 200320 Biology 1 Honors. The course was provided directly by the FLVS and was also reported by FLVS based on the students’ successful completion of the course. Since the VIP was unable to provide documentation to otherwise support the reported course for these students for FEFP funding, we propose the following adjustment:

102 Basic 4-8	(.1098)	
112 Grades 4-8 with ESE Services	<u>(.0849)</u>	<u>(.1947)</u>
		<u>(.1947)</u>

Apalachicola Bay Charter School (#9009)

12. [Ref. 900901] Our examination of the School’s attendance procedures and our review of student attendance records disclosed that sufficient safeguards were not in place to ensure that student attendance records were complete, accurate, and maintained in an auditable format contrary to DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. School staff utilized Focus (an attendance Web-based student information system utilized by the District) and our review of the student information attendance records in Focus, and other documentation disclosed the following:

- a. School records did not evidence that the Teacher Completion report (a report generated from Focus identifying the teachers who did not record student attendance on a given day) was monitored by the School’s staff.
- b. Student attendance was not always timely recorded in Focus.
- c. Substitute teachers’ manual attendance rosters were not retained for the 2018-19 school year.

Since we were able to determine, through our review of the audit trail of the automated records in conjunction with an added manual source of attendance, that each of our test students were recorded in attendance at least 1 day of the applicable reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

Findings

Apalachicola Bay Charter School (#9009) (Continued)

13. [Ref. 900902] 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 also noted that the student’s *ELL Student Plan* was not reviewed or updated for the 2018-19 school year. We propose the following adjustment:

101 Basic K-3	.9000	
130 ESOL	<u>(.9000)</u>	.0000

14. [Ref. 900903] Our review of the course schedules for two students (one was in our Basic with ESE Services test) disclosed that the students were incorrectly reported by Apalachicola Bay Charter School (School) for course 1206310 Geometry Honors during the October 2018 and February 2019 reporting survey periods. The course was provided directly by the FLVS and was also reported by the FLVS based on the students’ successful completion of the course. Since the School was unable to provide documentation to otherwise support the reported course for these students for FEEP funding, we propose the following adjustment:

102 Basic 4-8	(.2634)	
112 Grades 4-8 with ESE Services	<u>(.2038)</u>	(.4672)

15. [Ref. 900971] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the student were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4500	
130 ESOL	<u>(.4500)</u>	.0000

Findings

Apalachicola Bay Charter School (#9009) (Continued)

16. [Ref. 900972] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role) but was instead hired to fill an open teacher vacancy 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.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	.0454	
102 Basic 4-8	.0455	
254 ESE Support Level 4	<u>(.0909)</u>	<u>.0000</u>
		<u>(.4672)</u>
Proposed Net Adjustment		<u>(.9419)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Franklin County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' bell schedules; (2) 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*; (3) schedules for students concurrently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs and for the correct amount of FTE; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly and timely completed; (5) 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 students' 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; (6) *ELL Student Plans* are timely prepared and complete, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (7) only virtual education courses provided by the District's VIP are reported for FEFP funding in accordance with the *FTE General Instructions 2018-19*; (8) all teachers, including the 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 or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (9) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

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

FTE General Instructions 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 Franklin 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 Franklin 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 Franklin 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 two schools other than charter schools, one charter school, and one virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$514,313 was provided through the FEFP to the District for the District-reported 1,242.29 unweighted FTE as recalibrated, which included 353.65 unweighted FTE as recalibrated for charter schools. 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 FLVS. 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. Franklin County School	1 through 10
2. Franklin Virtual Instruction Program	11
3. Apalachicola Bay Charter School*	12 through 16

* Charter School



Sherrill F. Norman, CPA
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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 Franklin 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 Franklin 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 21, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Franklin 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 (36) 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 (1,435) 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	120
All Other FEFP Eligible Students	<u>1,315</u>
Total	<u>1,435</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 121 of 204 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 2, 3, 6, 7, 8, 9, and 10 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 204 of the 1,435 students reported as being transported by the District.	121	(105)
In conjunction with our general tests of student transportation we identified certain issues related to 615 additional students.	<u>615</u>	<u>(561)</u>
Total	<u>736</u>	<u>(666)</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

Franklin 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. 51/52] Our general tests disclosed that 690 students (Ref. 51 – 2 students and Ref. 52 – 688 students) were reported for an incorrect number of DIT. Specifically, as a result of Hurricane Michael, the District was closed from October 9, 2018, through October 22, 2018. In the absence of a waiver from the DOE, such closure resulted in a reduction of 9 instructional days from the District's instructional calendar. As a result, only 81 DIT should have been reported. In addition, 2 students (Ref. 51) were reported for 15 and 19 DIT, respectively, but should have been reported for 81 DIT in accordance with the District's instructional calendar (Ref. 51) and 1 of the 2 students was not listed on the bus driver report as having been transported during the October 2018 reporting survey period. We propose the following adjustments:

Ref. 51

October 2018 Survey

81 Days in Term

All Other FEFP Eligible Students

1

19 Days in Term

All Other FEFP Eligible Students

(1)

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>15 Days in Term</u>		
All Other FEFP Eligible Students	(1)	(1)
 Ref. 52		
October 2018 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(59)	
All Other FEFP Eligible Students	(629)	
 <u>81 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	59	
All Other FEFP Eligible Students	<u>629</u>	0

2. [Ref. 53] Our general tests disclosed that the drivers' reports for two vans (one van in the February 2019 reporting survey period and one van in the June 2019 reporting survey period) were not available at the time of our examination and could not be subsequently located; consequently, the ridership of the four students (three students were in our test) reported on those vans could not be verified. In addition, the two students reported in the June 2019 reporting survey period were incorrectly reported for 90 DIT rather than 12 DIT in accordance with the School's instructional calendar. We propose the following adjustments:

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

June 2019 Survey

90 Days in Term

All Other FEFP Eligible Students (2) (4)

3. [Ref. 54] Our general tests disclosed that 15 bus driver reports supporting the ridership of 590 students (81 students were in our test) were not signed and dated by the bus drivers attesting to the accuracy of the reported ridership as required in the DOE's guidance provided in *Technical Assistance Note: Maintenance of Transportation Records, No. 2019-01*. In addition, we noted the following exceptions for 64 of the students:

- a. The IEPs for 44 students reported in the IDEA - PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category.

Findings

- b. Two students and 1 of the students cited in part a. above, were either enrolled in VIP and did not require transportation services (2 students), or was not enrolled in school during the February 2019 reporting survey period (1 student).
- c. Fourteen students and 1 of the students cited in part a. above, were either not listed on the bus drivers' reports (11 students) or the bus drivers' reports indicated that the students were not transported during the 11-day reporting survey period (4 students).
- d. Four students were only transported to or from programs that were funded by Non-FEFP sources, and 1 of the students lived less than 2 miles from their assigned school.

Consequently, the ridership of the 590 students reported on these buses could not be validated. We propose the following adjustments:

October 2018 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(46)	

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(42)	
All Other FEFP Eligible Students	<u>(500)</u>	(590)

- 4. [Ref. 55] Our general test disclosed that three students were incorrectly reported for State transportation funding. The students were enrolled in VIP and did not require transportation services. We propose the following adjustments:

October 2018 Survey

81 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(3)
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- 5. [Ref. 56] Our general tests disclosed that one student was only transported to or from programs that were funded by Non-FEFP sources. In addition, the student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as the student's IEP did not indicate that the student met at least one of the five criteria required for reporting in the weighted ridership category. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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6. [Ref. 57] Our general tests disclosed that 20 students (5 students were in our test) were either not listed on the supporting bus drivers' reports (10 students) or the bus drivers' reports indicated that the students did not ride the bus during the applicable reporting survey periods (10 students). We propose the following adjustments:

October 2018 Survey

81 Days in Term

All Other FEFP Eligible Students	(18)	
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February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(2)	(20)
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7. [Ref. 58] Our general tests disclosed that 70 students (16 students were 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 the weighted ridership category. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2018 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(53)	
All Other FEFP Eligible Students	53	

February 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(17)	
All Other FEFP Eligible Students	<u>17</u>	0

8. [Ref. 59] Thirteen students (2 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

81 Days in Term

All Other FEFP Eligible Students	(6)	
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**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(7)	(13)
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9. [Ref. 60] Our general tests disclosed that 17 students (12 students were in our test) were incorrectly reported in the June 2019 reporting survey period. Specifically, 7 students were not IDEA students enrolled in an ESY Program or were not enrolled in a nonresidential DJJ Program, the IEPs for 2 students did not specify the need for ESY services and transportation as a related service, and the IEPs for 8 students did not specify the need for transportation as a related service. Consequently, we propose the following adjustment:

June 2019 Survey

14 Days in Term

All Other FEFP Eligible Students	(17)	(17)
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10. [Ref. 61] Our general tests disclosed that 17 students (2 students were in our test) were not eligible for State transportation funding. Transportation records evidenced that the students were transported by two District-owned passenger vans and the *FTE General Instructions 2018-19 (Appendix F)* provides that only passenger vehicles transporting fewer than 10 students are eligible for reporting State Transportation funding, and our review of the Bus Attendance forms for both vans indicated that each van transported 10 students 1 or more days during the reporting survey period. In addition, 3 of the students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as the students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category and students transported by passenger vans are not eligible to be reported in a weighted ridership category. Consequently, the 17 students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2018 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(14)	(17)

Proposed Net Adjustment

(666)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Franklin County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) 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 on at least 1 day during the 11-day reporting survey period are reported for State transportation funding; (4) 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 and transported on a school bus; (5) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service, and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (7) passenger vehicles are only used to transport fewer than 10 students; and (8) only students enrolled in programs that require transportation to a physical school center are reported for State transportation funding

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 Franklin 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 Franklin County

For the fiscal year ended June 30, 2019, the District received \$381,292 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>
October 2018	16	690	63
February 2019	18	726	66
June 2019	<u>2</u>	<u>19</u>	<u>57</u>
Totals	<u>36</u>	<u>1,435</u>	<u>186</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



Franklin County School District
85 School Road, Suite One, Eastpoint, FL 32328
(850) 670-2810 Phone
(850) 670-8579 Fax

Steve Lanier
Superintendent of Schools

December 21, 2020

Sherill F. Norman, CPA
Office of the Auditor General
111 West Madison Street
Tallahassee, FL 32399

Dear Ms. Norman,

The following is our response to the audit findings in your Florida Education Finance Program Full-Time Equivalent Student and Student Transportation Audit for the fiscal year ended June 30, 2019.

In reference to findings for Full-Time Equivalent Student Enrollment, the District provides the following correction action measures to ensure accurate reporting:

Finding 1: Management Information Systems (MIS) will continue to work with school administration to review and compare bell schedules to student course schedules to ensure actual minutes of instruction are reported.

Finding 2: The District has provided additional training for ESE staff for reporting Hospital and Homebound students.

Finding 3: The District has and will continue to require the ESE Staffing Specialist to properly and timely complete ESE students' Matrix of Services forms.

Finding 4,5,6, 13:

The District has hired an ELL Coordinator to identify students and review criteria for students continued placement and reporting. The District has also established an ELL Committee that timely convenes after students are identified. In addition, ELL Student Plans have been added to the ELL tab in our Student Information System (FOCUS).

Finding 7,8,9,10,15,16: The District has implemented a review process of teacher certifications, professional development, teacher placements for reporting out-of-field teachers, and the notification of students' parents.

Finding 11,14: MIS will review student verification survey reports for duplicate student school enrollments. The district will review student placements monthly for any schools earning FTE other than 9009 with the Apalachicola Bay Charter School.

District 1
Melonie Inzetta

District 2
Pam Marshall
Vice-Chair

District 3
Fonda Davis, Sr.

District 4
Stacy Kirvin
Chair

District 5
Jared Mock

The Franklin County School District does not discriminate on the basis of race, color, national origin, gender, age, disability, pregnancy or marital status in its educational programs, services or activities, or in its hiring or employment practices. The district also provides equal access to its facilities to the Boy Scouts and other patriotic youth groups, as required by the Boy Scouts of America Equal Access Act. Questions, complaints or request for additional information regarding discrimination or harassment may be sent to: Karen Peddie, Director of Human Resources, 85 School Road, Eastpoint, Florida 32328 850-670-2810X 4101, kpddie@franklincountyschools.org

Finding 12: The Apalachicola Bay Charter School implemented procedures that include a MIS data entry person monitoring daily attendance and notifying teachers when attendance has not been taken at the end of the day. Also, substitute teacher class attendance rosters are signed and maintained with student excuse forms.

In reference to findings for Student Transportation, the District will take the following corrective action measures to ensure accurate reporting:

Finding 1,4,5,6,7,8,9,10: The District will more closely monitor the reporting of students for State transportation funding and proper usage of vehicles to ensure that the students reported are enrolled in school during the FTE membership survey period and are transported to an FEFP-eligible Program at least one day during the 11-day reporting survey period, that the students are reported in the corrected ridership categories and for the correct number of days in term, and that specialized transportation is listed on the students' IEP's, as applicable.

Finding 2.3: The District acknowledges these findings, and reserves the right to appeal.

Sincerely,



Steve Lanier
Superintendent