

**GILCHRIST 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, Robert G. Rankin served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Christie McElroy, Vice Chair	1
Susan Owens	2
Gina Geiger	3
Francis Michelle Walker-Crawford	4
Dustin Deen Lancaster, Chair	5

The team leader was Jennifer Taylor, 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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GILCHRIST COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	15
NOTES TO SCHEDULES.....	18
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	21
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	24
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	26
Findings.....	26
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	29
NOTES TO SCHEDULES.....	30
MANAGEMENT’S RESPONSE	31

GILCHRIST 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
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
K	Kindergarten
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Gilchrist 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 8 of the 43 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 7 of the 13 students in our ESOL test, 3 of the 23 students in our ESE Support Levels 4 and 5 test, and 11 of the 12 students in our Career Education 9-12 test.

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 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.4533 but has a potential impact on the District's weighted FTE of negative 9.2864. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 7 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 \$39,044 (negative 9.2864 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 Gilchrist 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 Gilchrist 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 four schools 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 \$14.8 million was provided through the FEFP to the District for the District-reported 2,644.12 unweighted FTE as recalibrate. 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 \$466,192 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 Gilchrist 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, 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 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, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Gilchrist 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, 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
January 6, 2021

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 Gilchrist County District School Board (District) reported to the DOE 2,644.12 unweighted FTE as recalibrated at four District schools 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, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (2,041) 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 7 of the 13 students in our ESOL test,³ 3 of the 23 students in our ESE Support Levels 4 and 5 test,⁴ and 11 of the 12 students in our Career Education 9-12 test.⁵

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	7	5	1,487	41	3	1,823.3000	30.3993	5.1294
Basic with ESE Services	6	4	479	30	0	647.0900	24.5327	2.3859
ESOL	4	3	32	13	7	40.5700	9.0188	(5.7115)
ESE Support Levels 4 and 5	4	3	28	23	3	41.3200	19.6563	(2.7679)
Career Education 9-12	3	2	<u>15</u>	<u>12</u>	<u>11</u>	<u>91.8400</u>	<u>3.4511</u>	<u>(2.4892)</u>
All Programs	7	5	<u>2,041</u>	<u>119</u>	<u>24</u>	<u>2,644.1200</u>	<u>87.0582</u>	<u>(3.4533)</u>

³ For ESOL, the material noncompliance is composed of Findings 2, 6, 11, and 12 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 13 and 14 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 3, 7, and 8 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (118) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 8 of the 43 teachers in our test.⁶

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

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

⁶ For teachers, the material noncompliance is composed of Findings 4, 5, 9, 10, 15, and 16 on *SCHEDULE D.*

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.9983	1.108	2.2141
102 Basic 4-8	2.7664	1.000	2.7664
103 Basic 9-12	.3647	1.000	.3647
111 Grades K-3 with ESE Services	1.3859	1.108	1.5356
112 Grades 4-8 with ESE Services	1.0000	1.000	1.0000
130 ESOL	(5.7115)	1.185	(6.7681)
254 ESE Support Level 4	(3.8095)	3.619	(13.7866)
255 ESE Support Level 5	1.0416	5.642	5.8767
300 Career Education 9-12	<u>(2.4892)</u>	1.000	<u>(2.4892)</u>
Total	<u>(3.4533)</u>		<u>(9.2864)</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>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0032</u>	
101 Basic K-3	.....	.....	2.2605	2.2605
102 Basic 4-8	.4585	1.0696	1.7883	3.3164
103 Basic 9-12	(.1519)	.5166	.....	.3647
111 Grades K-3 with ESE Services	.....	.....	1.3859	1.3859
112 Grades 4-8 with ESE Services	.....	.....	1.0000	1.0000
130 ESOL	(.3821)	(1.2806)	(4.0488)	(5.7115)
254 ESE Support Level 4	(.0764)	(.3056)	(3.4275)	(3.8095)
255 ESE Support Level 5	.....	.....	1.0416	1.0416
300 Career Education 9-12	<u>(.8448)</u>	<u>(1.6444)</u>	<u>.....</u>	<u>(2.4892)</u>
Total	<u>(.9967)</u>	<u>(1.6444)</u>	<u>.0000</u>	<u>(2.6411)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#7006</u>	<u>#7023</u>	
101 Basic K-3	2.2605	.....	(.2622)	1.9983
102 Basic 4-8	3.3164	(.0500)	(.5000)	2.7664
103 Basic 9-12	.3647	.....	.....	.3647
111 Grades K-3 with ESE Services	1.3859	.....	.....	1.3859
112 Grades 4-8 with ESE Services	1.0000	.....	.....	1.0000
130 ESOL	(5.7115)	.....	.....	(5.7115)
254 ESE Support Level 4	(3.8095)	.....	.....	(3.8095)
255 ESE Support Level 5	1.0416	.....	.....	1.0416
300 Career Education 9-12	<u>(2.4892)</u>	<u>.....</u>	<u>.....</u>	<u>(2.4892)</u>
Total	<u>(2.6411)</u>	<u>(.0500)</u>	<u>(.7622)</u>	<u>(3.4533)</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

Gilchrist 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)**

Districtwide – Certification of Attendance

1. [Ref. 1] Our examination of the attendance procedures at the four non-virtual schools in our test disclosed that the principals did not certify student attendance for the 2018-19 school year as required by SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. 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 of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like 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 noncompliance as a disclosure finding with no proposed adjustment.

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Trenton High School (#0021)

2. [Ref. 2102] The English language proficiency was not assessed and an ELL Committee was not convened for one ELL student within 30 school days prior to the *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Trenton High School (#0021) (Continued)

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	.3821	
130 ESOL	<u>(.3821)</u>	.0000

3. [Ref. 2103] Timecards were not available at the time of our examination and could not be subsequently located for six Career Education 9-12 students who participated in OJT. In addition, the course schedules for two of the students were incorrectly reported as the courses were provided directly by the Florida Virtual School (FLVS - District 71) and not the District's Virtual Instruction Program. We propose the following adjustment:

103 Basic 9-12	(.1519)	
300 Career Education 9-12	<u>(.8448)</u>	(.9967)

4. [Ref. 2173] One teacher was not properly certified and was not approved by the School Board to teach an ESE course out of field. The teacher was certified in Varying Exceptionalities but taught a course that also required the Autism Spectrum Disorders (ASD) endorsement. We also noted that the parents were not notified of the teacher's out-of-field status until after the October 2018 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.0764	
254 ESE Support Level 4	<u>(.0764)</u>	.0000
		<u>(.9967)</u>

Bell High School (#0031)

5. [Ref. 3170] One teacher did not hold a valid certificate and was not otherwise qualified to teach. District staff indicated that the instructor was team teaching with another certified teacher in the classroom. However, 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 law and by rules of the SBE in fulfilling the requirements of the law for the type of service rendered. Since a certified, in-field teacher was in the classroom with the teacher of record, we propose this disclosure finding with no related adjustment.

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Findings

Bell High School (#0031) (Continued)

6. [Ref. 3102] ELL committees for two students were not convened by October 1 (one student) 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. In addition, the English language proficiency of one student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3820	
103 Basic 9-12	.4166	
130 ESOL	<u>(.7986)</u>	.0000

7. [Ref. 3103] Timecards were not signed by the students’ employers for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.6448)</u>	(.6448)
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8. [Ref. 3104] Three Career Education students were incorrectly reported in OJT courses that required the students to be employed and compensated for their work time; however, the students were not paid or employed. School personnel indicated that the students were enrolled in welding courses at a technical college that were taken as dual-enrolled courses, but School records provided for our review only evidenced that 4 of the 16 reported courses were completed and the School records did not evidence that the remaining 12 courses were completed or attended. We propose the following adjustment:

300 Career Education 9-12	<u>(.9996)</u>	(.9996)
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9. [Ref. 3171/75] The parents of ELL students taught by two out-of-field teachers were not notified of the teachers’ out-of-field status in ESOL (Ref. 3171) or History (Ref. 3175) and not notified until October 16, 2018, for ESOL (Ref. 3175), which was after the October 2018 reporting survey. In addition, the teachers had earned none of the 180 (Ref. 3171) or only 60 of the 240 (Ref. 3175) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 3171</u>		
103 Basic 9-12	.1000	
130 ESOL	<u>(.1000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bell High School (#0031) (Continued)

<u>Ref. 3175</u>		
102 Basic 4-8	.3056	
130 ESOL	<u>(.3056)</u>	<u>.0000</u>

10. [Ref. 3173] One teacher was not properly certified and was not approved by the School Board to teach out of field in Math. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.3820	
130 ESOL	(.0764)	
254 ESE Support Level 4	<u>(.3056)</u>	<u>.0000</u>
		<u>(1.6444)</u>

Bell Elementary School (#0032)

11. [Ref. 3201] School records did not evidence that the parents of one ELL student were notified of the student's ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8742	
130 ESOL	<u>(.8742)</u>	<u>.0000</u>

12. [Ref. 3202] ELL Committees were not convened by October 1 to consider three ELL students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	1.7484	
102 Basic 4-8	.8691	
130 ESOL	<u>(2.6175)</u>	<u>.0000</u>

13. [Ref. 3204] Two ESE students were not reported in accordance with the students *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(1.6723)	
255 ESE Support Level 5	<u>1.6723</u>	<u>.0000</u>

14. [Ref. 3205] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>

Findings

Bell Elementary School (#0032) (Continued)

15. [Ref. 3271/73] Two teachers taught Basic subject area 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 teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 3271</u>		
101 Basic K-3	.0825	
102 Basic 4-8	.0450	
130 ESOL	<u>(.1275)</u>	.0000
<u>Ref. 3273</u>		
101 Basic K-3	.4296	
130 ESOL	<u>(.4296)</u>	.0000

16. [Ref. 3274] One teacher was incorrectly reported as the teacher of record for a PK Disabilities course (course No. 7650130). The teacher was serving as a paraprofessional in the classroom and was not appropriately certified to teach the course. In addition, we determined that the lead teacher did not hold a valid teaching certificate. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.3859	
254 ESE Support Level 4	(.7552)	
255 ESE Support Level 5	<u>(.6307)</u>	<u>.0000</u>
		<u>.0000</u>

Gilchrist Virtual Instruction Program (Course Offerings) (#7006)

17. [Ref. 700601] One Basic virtual education student was not enrolled in a virtual education course until after the February 2019 reporting survey and did not complete the course until after the end of the 2018-19 school year. We propose the following adjustment:

102 Basic 4-8	<u>(.0500)</u>	<u>(.0500)</u>
		<u>(.0500)</u>

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

18. [Ref. 702301] Two Basic virtual education students were not enrolled in five virtual education courses until after the February 2019 reporting survey and did not complete the courses until after the end of the 2018-19 school year. We propose the following adjustment:

<u>Findings</u>		Proposed Net Adjustments (Unweighted FTE)
<u>Gilchrist Virtual Instruction Program (District Provided) (#7023)</u> (Continued)		
101 Basic K-3	(.2622)	
102 Basic 4-8	<u>(.5000)</u>	<u>(.7622)</u>
		<u>(.7622)</u>
Proposed Net Adjustment		<u>(3.4533)</u>

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Gilchrist County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all school principals certify student attendance records as complete and accurate; (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (3) parents of ELL students are timely notified of their child's placement into the ESOL program; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed and retained in the students' files; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed by the students' employers, and retained in readily accessible files; (6) students are reported in courses that align with the course code description and timecards are on file to support the reporting of courses in OJT courses that require the students to be compensated; (7) only virtual courses documented starting after the February 2019 reporting survey period and successfully completed by the end of the school year are reported for FEFP funding; (8) all teachers are appropriately certified or timely approved by the School Board to teach out of field and the students' parents are timely notified of the teachers' out-of-field status; and (9) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Gilchrist 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 Gilchrist 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 Gilchrist 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 four schools and three virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$14.8 million was provided through the FEFP to the District for the District-reported 2,644.12 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>
Districtwide – Certification of Attendance	1
1. Trenton High School	2 through 4
2. Bell High School	5 through 10
3. Bell Elementary School	11 through 16
4. Gilchrist VIP (Course Offerings)	17
5. Gilchrist VIP (District Provided)	18



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 Gilchrist 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

In our opinion, the Gilchrist County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. 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 G* and *MANAGEMENT'S RESPONSE*, respectively. 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. 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.

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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
January 6, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Gilchrist 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 (2,190) 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	24
All Other FEFP Eligible Students	<u>2,166</u>
Total	<u>2,190</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.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 196 of the 2,190 students reported as being transported by the District.	7	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 2 additional students.	<u>2</u>	<u>(2)</u>
Total	<u>9</u>	<u>(7)</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

Gilchrist 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] Our general tests disclosed that the number of DIT was incorrectly reported for 1,123 students. The students were reported for 15, 83, and 15 DIT in the July 2018, October 2018, and June 2019 reporting surveys rather than 6, 86, and 8 DIT, in the respective surveys as supported by the District's instructional calendars. We propose the following adjustments:

July 2018 Survey

6 Days in Term

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

15 Days in Term

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

October 2018 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted	10
All Other FEFP Eligible Students	1,107

		Students Transported Proposed Net Adjustments	
Findings			
<u>83 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(10)		
All Other FEFP Eligible Students	(1,107)		
June 2019 Survey			
<u>8 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	2		
<u>15 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(2)	0	
2. [Ref. 52] Our general tests disclosed that two students were not marked on the bus drivers' reports as riding the bus. We propose the following adjustments:			
October 2018 Survey			
<u>86 Days in Term</u>			
All Other FEFP Eligible Students	(1)		
February 2019 Survey			
<u>88 Days in Term</u>			
All Other FEFP Eligible Students	(1)	(2)	
3. [Ref. 53] The IEPs for two ESE students in our tests did not indicate transportation as a required service; consequently, the students were not eligible for State transportation funding in the July 2018 reporting survey period. We propose the following adjustment:			
July 2018 Survey			
<u>6 Days in Term</u>			
All Other FEFP Eligible Students	(2)	(2)	
4. [Ref. 54] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the IEP for one student did not indicate that the student met at least one of the five criteria required for reporting in the weighted ridership category, and the IEP for the other student was not available at the time of our examination and could not be subsequently located. However, the students lived more than 2 miles from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:			
February 2019 Survey			
<u>88 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(2)		
All Other FEFP Eligible Students	2	0	

**Students
Transported
Proposed Net
Adjustments**

Findings

5. [Ref. 55] Three students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2018 Survey

86 Days in Term

All Other FEFP Eligible Students (1)

February 2019 Survey

88 Days in Term

All Other FEFP Eligible Students (2) (3)

Proposed Net Adjustment

(7)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Gilchrist County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported for the correct number of DIT based on the District's instructional calendars; (2) only students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (3) the IEPs for IDEA students reported in the IDEA – PK through Grade 12, Weighted indicate transportation as a related service and that the students meet one of the five criteria required for weighted transportation funding; and (4) 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 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

FTE General Instructions 2018-19 (Appendix F)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2019, the District received \$466,192 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	1	4	1
October 2018	23	1,117	261
February 2019	23	1,067	320
June 2019	<u>1</u>	<u>2</u>	<u>2</u>
Totals	<u>48</u>	<u>2,190</u>	<u>584</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



310 NW 11th Avenue, Trenton, FL 32693
Phone: 352-463-3200
FAX: 352-463-3276

Superintendent James A. Surrency, Ed. D.

GILCHRIST COUNTY SCHOOL DISTRICT
Fulfilling Every Student's Potential

www.gilchristschools.org

January 6, 2021

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

Attn: J. David Hughes

RE: District Response to Preliminary and Tentative Report on FTE for the 2018-19 FY

Dear Ms. Norman:

Please be advised that the Gilchrist County School Board's District and School-based management intends to exercise more care and take corrective action, as appropriate, to ensure that:

- (1) all school principals certify student attendance records as complete and accurate for each FTE Survey. GCSD will review audit findings with all relevant administrators/directors. We will train principals and administrators on the expectations regarding attendance guidelines, ensuring that everyone understands that all attendance sheets/substitute sheets must be signed and certified by the principal monthly. Data processors will collect all records monthly and forward them to the MIS department each semester to serve as a verification process (#1);
- (2) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments. The district ESOL coordinator will make changes in procedures and practices including the following: monitor students' records monthly to ensure meetings will be scheduled when required and/or needed, determine new students' ELL eligibility immediately upon enrollment, ensure all notifications are timely, track teachers' certification status for ESOL and monitor their professional development needs to earn the required points, notify and inform teachers each semester of their certification status and what they need to fulfill the requirements, and offer more ESOL training courses during teacher paid hours (and after hours) to ensure teachers accumulate the needed points to stay in good standing while out of field and to ensure new teachers are able to achieve the points needed (#2102,3102,3202);

- (3) documentation is kept showing that parents of ELL students are timely notified of their child's placement into the ESOL program. See procedural changes in #2, above (#3171,3201);
- (4) ESE students are reported in accordance with the students' Matrix of Services forms that are timely completed and retained in the students' files. The ESE department will develop a plan to more closely monitor IEP expiration dates on a monthly basis to identify all upcoming IEPs, to ensure they are kept up to date and do not expire (#3204,3205);
- (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed by the students' employers, and retained in readily accessible files. All administrators will be trained along with supervising teachers for OJT. Guidelines for record retention will be included in the training. Data processors will collect OJT records at the end of each semester, which will be forwarded to the district MIS department to serve as a district verification process (#2103,3103);
- (6) students are reported in courses that align with the course code description and timecards are on file to support the reporting of courses in OJT courses that require the students to be compensated. During the OJT training for administrators and supervising teachers, a list of qualifying courses will be distributed to ensure the course does qualify for FTE purposes. Furthermore, the MIS department and academic departments will conduct an internal review of all OJT assignments prior to the end of the first term during each semester (#3104);
- (7) virtual courses documented starting after the February survey reporting period are reported for FEFP funding only if they are successfully completed by the end of the school year. The virtual coordinator will ensure administrators and guidance counselors are aware of the virtual deadlines by reviewing them in January. The coordinator will also review virtual courses on a monthly basis to ensure we are complying with all requirements and eligible for funding (#700601, 702301);
- (8) all teachers are appropriately certified or timely approved by the School Board to teach out of field. GCSDD is in the process of implementing new procedures for hiring and monitoring out of field teachers. We are modifying all of the following procedures to ensure we are in compliance with state law for OOF teachers: hiring procedures, master scheduling (ensuring deadline for changes), reviewing out of field status, notifying parents of OOF status, informing teachers of their OOF status including what they must do to be in good standing or in field, notifying and seeking board approval, and finally monitoring teachers' progress toward becoming in field twice per year (#2173,3170,3173,3274);
- (9) the students' parents are timely notified of the teachers' out-of-field status. See #8 for new out of field procedures (#3171,3175); and
- (10) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers' in-service training timelines. See #2 and #8, above (#3171,3175,3271,3273).

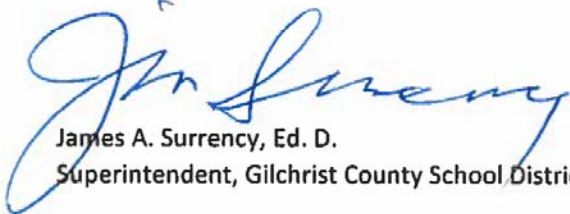
In addition, regarding Student Transportation,

The Gilchrist County District School Board's District management intends to exercise more care and take corrective action, as appropriate, to ensure that:

- (1) transported students are reported for the correct number of DIT based on the District's instructional calendars (#51);
- (2) only students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding (#52);
- (3) the IEPs for IDEA students reported in the IDEA – PK through Grade 12, Weighted indicate transportation as a related service for all Surveys in which they are transported, including the Summer surveys, and that the students meet one of the five criteria required for weighted transportation funding (#53,54); and
- (4) 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 miles or more from their assigned schools (#55).

If you have any questions, you may contact me at the District Office, 352-463-3200.

Sincerely,



James A. Surrency, Ed. D.
Superintendent, Gilchrist County School District