

**CITRUS COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Sandra C. Himmel served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Thomas Kennedy, Chair through 11-11-19	1
Virginia G. Bryant	2
Douglas A. Dodd	3
Sandra Counts, Chair from 11-12-19, Vice Chair through 11-11-19	4
Linda B. Powers, Vice Chair from 11-12-19	5

The team leader was Alex Riggins, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager by e-mail at aileenpeterson@aud.state.fl.us or by telephone at (850) 412-2972.

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Citrus 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, 2020. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 6 of the 51 teachers in our test.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 12 students in our ESOL test, 7 of the 9 students in our ESE Support Levels 4 and 5 test, and 4 of the 40 students in our Career Education 9-12 test. None of the students attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 19 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.5938, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 12.8709, all applicable to District schools other than charter schools. Noncompliance related to student transportation resulted in 2 findings and a proposed net adjustment of negative 97 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$55,081 (negative 12.8709 times \$4,279.49), all of which is applicable to District schools other than 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 Citrus 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 Citrus 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 24 schools other than charter schools, 1 charter school, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$48.6 million was provided through the FEFP to the District for the District-reported 15,270.48 unweighted FTE as recalibrated, which included 120.30 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 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.

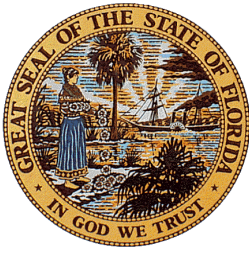
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE 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. 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 \$3.8 million 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 Citrus 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, 2020. 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 2019-20* 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 modified 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, waste, 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 Citrus 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, 2020.

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 waste 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
October 27, 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, 2020, the Citrus County District School Board (District) reported to the DOE 15,270.48 unweighted FTE as recalibrated, which included 120.30 unweighted FTE as recalibrated for charter schools, at 24 District schools other than charter schools, 1 charter school, and 1 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, 2020. (See NOTE B.) The population of schools (26) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as a virtual education cost center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,052) 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 3 of the 12 students in our ESOL test,³ 7 of the 9 students in our ESE Support Levels 4 and 5 test,⁴ and 4 of the 40 students in our Career Education 9-12 test.⁵ None 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	24	6	3,274	66	4	12,019.4600	52.3483	.3588
Basic with ESE Services	26	7	668	42	1	2,565.7700	34.3276	2.0706
ESOL	18	4	23	12	3	88.4400	8.9287	(1.2279)
ESE Support Levels 4 and 5	12	3	12	9	7	117.5000	5.0700	(2.8469)
Career Education 9-12	5	1	<u>75</u>	<u>40</u>	<u>4</u>	<u>479.3100</u>	<u>13.3010</u>	<u>(.9484)</u>
All Programs	26	7	<u>4,052</u>	<u>169</u>	<u>19</u>	<u>15,270.4800</u>	<u>113.9756</u>	<u>(2.5938)</u>

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

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 8, 9, 10, and 15 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 11 and 12 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (119) 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, or notification to parents regarding teachers' out-of-field status, or were not met for 6 of the 51 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 2, 3, 6, 13, 14, and 17 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	.5224	1.120	.5851
102 Basic 4-8	(.2045)	1.000	(.2045)
103 Basic 9-12	.0409	1.005	.0411
111 Grades K-3 with ESE Services	.1502	1.120	.1682
112 Grades 4-8 with ESE Services	1.4207	1.000	1.4207
113 Grades 9-12 with ESE Services	.4997	1.005	.5022
130 ESOL	(1.2279)	1.181	(1.4501)
254 ESE Support Level 4	(1.5001)	3.637	(5.4559)
255 ESE Support Level 5	(1.3468)	5.587	(7.5246)
300 Career Education 9-12	<u>(.9484)</u>	1.005	<u>(.9531)</u>
Total	<u>(2.5938)</u>		<u>(12.8709)</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>#0102</u>	<u>#0121</u>	<u>#0211</u>	
101 Basic K-3	.5224	.....	.....	.5224
102 Basic 4-8	.4199	.....	.....	.4199
103 Basic 9-12	.....	.2690	.....	.2690
111 Grades K-3 with ESE Services	.1502	.....	.....	.1502
112 Grades 4-8 with ESE Services	1.0000	.....	.4818	1.4818
113 Grades 9-12 with ESE Services	.....	.4997	.....	.4997
130 ESOL	(.9423)	(.2856)	.....	(1.2279)
254 ESE Support Level 4	(1.0000)	(.5001)	.....	(1.5001)
255 ESE Support Level 5	(.1502)	(.7148)	(.4818)	(1.3468)
300 Career Education 9-12	.....	(.8837)	.....	(.8837)
Total	<u>.0000</u>	<u>(1.6155)</u>	<u>.0000</u>	<u>(1.6155)</u>

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

Proposed Adjustments (1)

<u>No. Program</u>	<u>Brought Forward</u>	<u>#0321</u>	<u>#7001</u>	<u>Total</u>
101 Basic K-3	.5224	.....	.....	.5224
102 Basic 4-8	.4199	(.5002)	(.1242)	(.2045)
103 Basic 9-12	.2690	.0647	(.2928)	.0409
111 Grades K-3 with ESE Services	.1502	.....	.....	.1502
112 Grades 4-8 with ESE Services	1.4818	.....	(.0611)	1.4207
113 Grades 9-12 with ESE Services	.4997	.....	.....	.4997
130 ESOL	(1.2279)	.....	.....	(1.2279)
254 ESE Support Level 4	(1.5001)	.....	.....	(1.5001)
255 ESE Support Level 5	(1.3468)	.....	.....	(1.3468)
300 Career Education 9-12	<u>(.8837)</u>	<u>(.0647)</u>	<u>.....</u>	<u>(.9484)</u>
Total	<u>(1.6155)</u>	<u>(.5002)</u>	<u>(.4781)</u>	<u>(2.5938)</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

Citrus 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 2019-20* 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

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.

Crystal River Middle School (#0083)

1. [Ref. 8301] Several students' course schedules were incorrectly reported. The School's bell schedule supported 1,610 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. We noted differences ranging from 25 to 300 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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2. [Ref. 8370] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Music but taught courses that required certification in Social Science and General Science. District staff indicated that the instructor was team teaching with another certified teacher in the classroom. However, Section 1012.55(1)(b), Florida Statutes, provides that each person employed or occupying a position, such as a teacher or position in which the employee

(Finding Continues on Next Page)

Findings

Crystal River Middle School (#0083) (Continued)

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 present this disclosure finding with no proposed adjustment.

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Crystal River Primary School (#0102)

3. [Ref. 10271] One teacher taught a Language Arts course to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach such students out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status. District staff indicated that the instructor was team teaching with another certified teacher in the classroom. However, Section 1012.55(1)(b), Florida Statutes, provides that each person employed or occupying a position, such as a teacher or 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 present this disclosure finding with no proposed adjustment.

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4. [Ref. 10201] School records did not demonstrate that the *Matrix of Services* forms for two ESE students were reviewed or updated when the students' IEPs were reviewed or updated. We propose the following adjustment:

111 Grades K-3 with ESE Services	.1502	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>(.1502)</u>	.0000

5. [Ref. 10202] The course schedules accompanying the *ELL Student Plans* for two ELL students were completed after the October 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3710	
102 Basic 4-8	.4199	
130 ESOL	<u>(.7909)</u>	.0000

Findings

Crystal River Primary School (#0102) (Continued)

6. [Ref. 10270] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

101 Basic K-3	.1514	
130 ESOL	<u>(.1514)</u>	<u>.0000</u>
		<u>.0000</u>

Crystal River High School (#0121)

7. [Ref. 12101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	<u>.0000</u>

8. [Ref. 12102] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time provided and scheduled on the students' IEPs. We propose the following adjustment:

255 ESE Support Level 5	<u>(.6318)</u>	<u>(.6318)</u>
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9. [Ref. 12103] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	<u>.0000</u>

10. [Ref. 12104] The *Matrix of Services* (Matrix) form for one ESE student in our Program No. 255 (ESE Support Level 5) test was more than 3 years old and a new Matrix form was not completed until October 17, 2019, which was after the October 2019 reporting survey period. In addition, the student was not reported in accordance with the student's Matrix form in the February 2020 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0004)	
255 ESE Support Level 5	<u>.0004</u>	<u>.0000</u>

Findings

Crystal River High School (#0121) (Continued)

11. [Ref. 12105] Timecards for three Career Education 9-12 students who participated in OJT were not properly signed and dated by the students' employers. Specifically, one student's timecard was not signed and dated by the student's employer, one student's timecard was signed but was not dated by the student's employer, and one student's timecard was dated by the employer prior to the posting of hours worked; consequently, the employers' signatures did not adequately attest to the accuracy of the hours reported as worked. We propose the following adjustment:

300 Career Education 9-12	(.8837)	(.8837)
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12. [Ref. 12106] The course schedule for one Career Education 9-12 student included three dual-enrollment courses; however, School records did not indicate that the student earned credit for one of the courses. In addition, there was no documentation provided for our review that evidenced the student was enrolled in the course during the February 2020 reporting survey period; rather, we reviewed documentation that indicated the student had withdrawn from the course.

SBE Rule 6A-1.09441, FAC, provides that for a course to be funded through the FEFP, a student must earn credit toward high school graduation, and Section 1003.436, Florida Statutes, stipulates that a student shall receive credit for a course if the student successfully completes a course with a passing grade. Section 1003.437, Florida Statutes, defines the "grading system and the interpretation of letter grades used to measure student success in grade 6 through grade 12 courses for students in public schools" as A, B, C, D, F, or I. However, the student's academic history records listed a grade of "W" (Withdrew). Accordingly, this course should not have been reported for FEFP funding and we propose the following adjustment:

103 Basic 9-12	(.1000)	(.1000)
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13. [Ref. 12170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in Math. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0834	
255 ESE Support Level 5	(.0834)	.0000
		(1.6155)

Findings

Citrus Springs Middle School (#0211)

14. [Ref. 21170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum (MGIC) and taught a course that would accept MGIC under certain conditions; however, the teacher did not meet those conditions. To teach the course with MGIC, the teacher must have been appointed prior to July 1, 2012, and have continuously taught in this capacity since that appointment. However, documentation that supported the teacher had met this requirement was not available at the time of our examination and could not be subsequently located. Since the teacher was in a team-teaching setting with another teacher who was properly certified, we present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 21101] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student's on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services) in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4818	
255 ESE Support Level 5	(.4818)	.0000
		.0000

Citrus County Renaissance Center (#0321)

16. [Ref. 32101] School records did not evidence that one Basic student was in attendance during the October 2019 reporting survey period; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.5002)	(.5002)
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17. [Ref. 32170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School staff indicated that the teacher was hired as a substitute teacher; 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), 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.
(Finding Continues on Next Page)

Findings

Citrus County Renaissance Center (#0321) (Continued)

Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment. Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

103 Basic 9-12	.0647	
300 Career Education 9-12	<u>(.0647)</u>	<u>.0000</u>
		<u>(.5002)</u>

Citrus Virtual Instruction Program (#7001)

18. [Ref. 700101] The course schedules for three virtual education students, (two students in our Basic test and one student in our Basic with ESE Services test), were incorrectly reported. The students earned only a half-credit for each of the five courses but were reported for five full-year courses. We propose the following adjustment:

103 Basic 9-12	(.2928)	
112 Grades 4-8 with ESE Services	<u>(.0611)</u>	<u>(.3539)</u>

19. [Ref. 700102] Two courses for one Basic virtual education student were incorrectly reported. The student earned only a half-credit for one course that was reported as a full-year course, and the student did not complete the other course during the 180-day school year. The *FTE General Instructions 2019-20* provide that virtual educational courses that were not reported in progress during Surveys 2 or 3 must be completed prior to the end of the 180-day school year. We propose the following adjustment:

102 Basic 4-8	<u>(.1242)</u>	<u>(.1242)</u>
		<u>(.4781)</u>

Proposed Net Adjustment		<u>(2.5938)</u>
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SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Citrus 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' daily instructional and bell schedules; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed; (3) *ELL Student Plans* are timely prepared, include the students' instructional schedules, and are retained in the students' files; (4) 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, ELL Committees are timely convened subsequent to these assessments; (5) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained in readily accessible files; (7) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE programs; (8) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (9) course schedules and the associated FTE for virtual education students are accurately reported and based on timely completion; and (10) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2019-20

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 2019-20

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 2019-20

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>NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Citrus 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 Citrus 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 Citrus 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 24 schools other than charter schools, 1 charter school, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$48.6 million was provided through the FEFP to the District for the District-reported 15,270.48 unweighted FTE as recalibrated, which included 120.30 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 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 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

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*

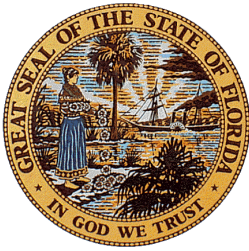
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

<p style="text-align: center;">NOTE B – TESTING FTE STUDENT ENROLLMENT</p>

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, 2020. 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. Crystal River Middle School	1 and 2
2. Crystal River Primary School	3 through 6
3. Crystal River High School	7 through 13
4. Withlacoochie Technical College	NA
5. Citrus Springs Middle School	14 and 15
6. Citrus County Renaissance Center	16 and 17
7. Citrus Virtual Instruction Program	18 and 19



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 Citrus 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, 2020. 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 2019-20 (Appendix G)* 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, waste, 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 Citrus 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, 2020.

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 waste 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
October 27, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Citrus 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, 2020. (See NOTE B.) The population of vehicles (299) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (17,631) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	14
IDEA – PK through Grade 12, Weighted	373
All Other FEFP Eligible Students	<u>17,244</u>
Total	<u>17,631</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 259 of the 17,631 students reported as being transported by the District.	2	(2)
In conjunction with our general tests of student transportation we identified certain issues related to 95 additional students.	<u>95</u>	<u>(95)</u>
Total	<u>97</u>	<u>(97)</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

Citrus 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 2019-20 (Appendix G)* 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 2019 reporting survey periods and the February 2020⁸ 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 8,848 students were reported for an incorrect number of DIT. Fifty-nine students were reported for 4 DIT in the July 2019 reporting survey rather than 7 DIT in accordance with the District's summer Extended School Year instructional calendar. In addition, due to inclement weather, the District was closed on September 3, 2019, resulting in a reduction of 1 instructional day from the District's instructional calendar for 8,789 students. Consequently, the District should have reported 89 DIT rather than 90 DIT for the October 2019 reporting survey. We propose the following adjustments:

July 2019 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted	55
All Other FEFP Eligible Students	4

4 Days in Term

IDEA - PK through Grade 12, Weighted	(55)
All Other FEFP Eligible Students	(4)

⁸ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2019 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(7)	
IDEA - PK through Grade 12, Weighted	(162)	
All Other FEFP Eligible Students	(8,620)	
<u>89 Days in Term</u>		
Teenage Parents and Infants	7	
IDEA - PK through Grade 12, Weighted	162	
All Other FEFP Eligible Students	<u>8,620</u>	0
2. [Ref. 52] Our general tests disclosed that the ridership of 97 students (2 students were in our test) was not adequately supported. The students were marked as riding the bus after the date on which the bus drivers signed their reports; consequently, the drivers' signatures did not attest to the accuracy of ridership past the date on which the reports were signed. We propose the following adjustments:		
October 2019 Survey		
<u>89 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(20)	
February 2020 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(74)</u>	<u>(97)</u>
Proposed Net Adjustment		<u>(97)</u>

Follow-up to Management's Response

In her written response, the Superintendent stated that the "district does not agree that the proposed adjustments should be made as the stricter interpretation of the instructions was disclosed to our district for the first time on May 26, 2021, after the survey period being audited had already been completed." Our responsibility involves performing procedures to obtain evidence about whether the District complied with State requirements. In this instance, the bus drivers signed the Survey Bus Attendance Rosters attesting to the accuracy of the ridership before the dates the 97 students were marked as riding the bus. Accordingly, the Rosters do not sufficiently evidence the accuracy of the ridership reported after the Rosters were signed and our finding stands as presented. Any resulting adjustment will need to be resolved by the DOE through an informal hearing conference.

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Citrus County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported and (2) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership.

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 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2020, the District received \$3.8 million 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 2019	24	59	184
October 2019	138	8,789	1,368
February 2020	<u>137</u>	<u>8,783</u>	<u>1,224</u>
Totals	<u>299</u>	<u>17,631</u>	<u>2,776</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, 2020. 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



SANDRA "SAM" HIMMEL - SUPERINTENDENT OF SCHOOLS

*"Where Learning is the Expectation
And Caring is a Commitment"*

October 27, 2021

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

Attn: Aileen B. Peterson

Dear Ms. Norman,

In connection with your examination of the district's full-time (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the District's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2020, we make the following representations:

Reference Number 8301

Plan of Action: Each school will provide a digital copy of their bell schedule to the Information Services Department for review quarterly. The Information Services Department will compare the school's bell schedule to the reported SIS schedule to gauge accuracy. After review, the principal or designee will sign off on the report verifying the correction of errors.

Reference Number 8370, 10270, 10271, 12170, 21170

Plan of Action: A member of the Human Resources Department will visit each school twice a year to verify each teacher's certification or out of field status completion. The review will be conducted in conjunction with the school administration. Monthly e-mails will be sent to all administrators reviewing the out of field process for new teachers, teacher reassignments, and enrollment of new ESOL students.

Reference Number 10201, 12102, 12103, 12104, 21101

Plan of Action: Professional Development will be provided to ESE Specialists and Data Secretaries on how to review data in preparation for FTE Surveys each semester. A District oversight procedure will be developed and implemented. The district will review records for accuracy each semester.

Reference Number 10202, 12101, 10270, 10271

Plan of Action: The Assistant Principals will continue to oversee ESOL compliance at the school level and two Program Specialists and a District Administrator will continue to provide oversight at the district level. The Program Specialists and District Administrator will continue to provide monthly professional development with simulations and scenarios regarding ESOL compliance and record

THOMAS KENNEDY
DISTRICT 1

VIRGINIA BRYANT
DISTRICT 2

DOUGLAS A. DODD
DISTRICT 3

SANDRA COUNTS
DISTRICT 4

LINDA B. POWERS
DISTRICT 5

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keeping to the Assistant Principals. The district will require a hard copy of student course schedules accompany the ELL student plan each October. The process and paperwork will be reviewed during the in-house school audit conducted at least twice per year by the District Program Specialists and will include the School's Assistant Principal and other staff members. During the audits, the Program Specialists review the following ESOL components: DEUSS dates, Home Language Survey information, records, ELL student plans, placement tests, parent notification of services, and any other pertinent information regarding ESOL compliance requirements. As part of our corrective action plan for Ref. 10270 and 10271, the Human Resource Program Specialist will be included in the in-house audit process and will also review and verify all teacher certification records. This will ensure a checks and balance system in place to verify that all classes with an ELL student follow the certification requirements. If there are any findings at a school that need to be rectified, the district-level team will schedule a follow-up visit in a timely manner to ensure that all ESOL compliance requirements are met. The follow-up meetings will also include the school Principal in addition to the ESOL team. Finally, the in-house audit process will be utilized for the charter schools in our district.

Reference Number 12105 OJT

District Response: The district is in receipt of the auditor's findings; however, we would like to have a hearing with the Florida Department of Education. We respectfully request that the school district not be penalized. The three critical findings for students listed below have not been addressed by an auditor previously, and it was unbeknownst that it could or would be a critical finding. It was said by the auditor that this was a new item they have been directed to search for and would be a critical finding moving forward. Had this been an expectation communicated to the school districts, it would have been acted upon.

Student Number 6018182 The student provided required FTE document with completed hours, student signature, employer signature, and the teacher's signature upon receipt. The receipt of the document came after the FTE window, the employer dated his or her signature during the FTE Window, so the hours after the signature cannot be counted per the auditor although the student did in fact work those hours. In this situation the monthly time sheet can be used in lieu of the employer's signature, however the monthly time sheet due date for February 2020 was days before schools closing for the global pandemic, COVID-19, in March 2020. The student during the pandemic did not submit the February Time electronically during the pandemic. Furthermore, upon following up with the employer recently, the employer resigned the FTE document verifying the student did in fact work those hours with her name, title, and phone number but could not provide any further documentation as the employer does not use timecards for payroll. The second signature confirming student worked the required hours was denied by the auditor even though the student worked the same hours every week for the six months prior as documented through submitted monthly time sheets. The district is in receipt of the auditor's findings; however, we would like to have a hearing with the Florida Department of Education. We respectfully request that the school district not be penalized.

Student Number 5004178 The student provided the required FTE document with the completed hours, student signature, employer signature, and the teacher's signature upon receipt. Although receipt of the document came after the FTE window, the employer dated his or her signature before the FTE window so those hours after the signature cannot be counted per the auditor even though the student did in fact work those hours. Again, in this situation the monthly time sheet can be used in lieu of the employer's signature, however the monthly time sheet due date for February 2020 was

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days before schools closing for the global pandemic, COVID-19, in March 2020. Student during pandemic did not submit the February Time electronically. Upon reaching the employer, the employer provided a schedule of the dates and hours worked for all employees that week as the employer also does not keep timecards. The documented schedule signed by the employer again was not accepted by the auditor.

Student Number 5000094 The student provided the required FTE document with completed hours, student signature, employer signature, and the teacher's signature upon receipt. Although the receipt of the document came after the FTE window, the employer did not date his or her signature before the FTE window, so the hours after the signature cannot be counted as per the auditor, although the student did in fact work those hours. Again, in this situation, the monthly time sheet can be used in lieu of. In this case, the student did turn in the full February Time Sheet, but the employer did not date it. Although both the student and employer signed it, the auditor would not accept it. The double checking of the signature to ensure it is dated after the FTE window will occur. The monthly time sheet would have been demanded and likely submitted had school been open rather than in distance learning due to the Pandemic.

Plan of Action: The On-the-Job-Training Supervisor will verify the signature is dated after the FTE window. The District Administrator will provide training each semester to the staff supervising the On-the-Job-Training Program regarding the procedure for employment and schedule verification.

Reference Number 12106

Plan of Action: The district will request an attendance verification form is completed by the dual enrollment instructor for each survey period. This will serve as documentation that the student was in attendance during the survey period should dropping of the course occur at the end of the school year. At times, the student is withdrawn from the college course when unsuccessful to reduce the negative impact upon their college transcript. The attendance verification form will verify the student was in attendance for the course during the membership window. Additionally, the MIS Director will be included as a member of the articulation committee between the district and the college entity moving forward.

Reference Number 32101

Plan of Action: Training of the school-based staff members and administrators regarding membership recording will continue to occur quarterly. Schools will continue to receive direction to verify accurate attendance recording as part of the survey checklist.

Reference Number 32170

District Response: The district is in receipt of the auditor's findings; however, we would like to have a hearing with the Florida Department of Education. We respectfully request that the school district not be penalized. It is extremely difficult to find certified teachers and the district has exhausted all avenues to find those individuals.

Plan of Action: The district will continue to host local job recruiting opportunities to find certified substitutes. The utilization of social media, the Internet, and local broadcast stations will be used to continue to recruit certified substitutes.

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Reference Number 700101, 700102

Plan of Action: Students will only be scheduled for half credit classes going forward. As a district, actions will be taken to continue communicating with the families urging them to complete the course work before the end of the 180-day school year.

Reference Number 51

Plan of Action: These areas have been added to the "Transportation Survey Process" checklist to ensure that they are double checked and transmitted accurately.

Reference Number 52

District Response: The district is in receipt of the auditor's findings; however, we would like to have a hearing with the Florida Department of Education. We respectfully request that the school district not be penalized. During the entrance meeting on May 26, 2021, the auditor explained that he would be reviewing all bus rosters for the 19/20 school year specifically looking for the date that drivers signed the roster. He further explained that a stricter interpretation of the instructions is now being imposed on school districts and that any rosters dated prior to the last day of the survey period would result in students/riders who were only on the roster after the date it was signed, not being eligible for FTE. As was noted verbally during the exit meeting on June 3, 2021, the instructions simply state that the rosters must be signed and dated and do not specify which date is to be used, nor was there any communication provided by the Department of Education nor the Auditor General's office as to which date must be used once it was decided that the stricter interpretation would be imposed on school districts. The district does not agree that the proposed adjustments should be made as the stricter interpretation of the instructions was disclosed to our district for the first time on May 26, 2021, after the survey period being audited had already been completed.

Plan of Action: The district will ensure that specific instructions regarding when drivers are to date the rosters are included in the procedures provided to drivers. The signature dates will be verified by the transportation administrative team or designee.

Sincerely,



Sandra C. Himmel
Superintendent of Schools

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