

**OKEECHOBEE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2023



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2022-23 fiscal year, Ken Kenworthy served as Superintendent of the Okeechobee County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. Christine Bishop, from 11-22-22	1
Joe Arnold, Vice Chair through 11-21-22	1
Malissa Morgan, Vice Chair from 11-22-22	2
Melisa Jahner, Chair	3
Amanda Riedel	4
Jill Holcomb	5

The team leader was Christopher E. Tynes, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Jacqueline Bell, CPA, Audit Manager, by e-mail at [jacquelinebell@aud.state.fl.us](mailto:jacquelinebell@aud.state.fl.us) or by telephone at (850) 412-2811.

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**OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD**  
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# **OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD**

## **LIST OF ABBREVIATIONS**

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
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

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## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education (ESE) Support Levels 4 and 5 and Career Education 9-12, the Okeechobee 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, 2023.

Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 3 of the 8 students in our ESE Support Levels 4 and 5 test and 3 of the 24 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 14 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative .9978 but has a potential impact on the District's weighted FTE of negative 1.8321. Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative six 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, 2023, was \$4,587.40 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$8,405 (negative 1.8321 times \$4,587.40).

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 Okeechobee County, Florida. Those services are provided primarily to prekindergarten (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

State Board of Education (SBE). The geographic boundaries of the District are those of Okeechobee 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 appointed Superintendent of Schools. The District had 11 schools<sup>1</sup>, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2023, State funding totaling \$30.8 million was provided through the FEFP to the District for the District-reported 6,395.43 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **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, and FTE

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<sup>1</sup> Includes the Family Empowerment Scholarship Programs identified with special use school numbers.

reported for the Family Empowerment Scholarship Programs are 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 and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>2</sup> 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 and FTE related to Family Empowerment Scholarship Programs.

### **Student Transportation**

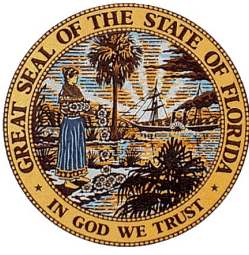
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA) or be a student with a parent enrolled in the Teenage Parent Program, 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 \$1.9 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> 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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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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 Okeechobee County District School Board's (District's) compliance 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, 2023. 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 2022-23* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 students in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Exceptional Student Education Support Levels 4 and 5 and Career Education 9-12, the Okeechobee 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, 2023.

## **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 weaknesses<sup>3</sup> 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

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<sup>3</sup> 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.

with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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 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,

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Tallahassee, Florida  
July 29, 2024

# 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 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, 2023, the Okeechobee County District School Board (District) reported to the DOE 6,395.43 unweighted FTE as recalibrated at 11 District schools, 1 cost center and 1 virtual education cost center. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2023. (See NOTE B.) The population of schools (13) consisted of the total number of brick and mortar schools in the District that offered courses, including cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,268) 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 8 students in our ESE Support Levels 4 and 5 test<sup>4</sup> and 3 of the 24 students in our Career Education 9-12 test.<sup>5</sup> The District did not report any charter schools.

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	13	6	2,980	57	3	4,107.9000	41.5785	3.2148
Basic with ESE Services	12	6	1,026	50	3	1,724.4700	46.4576	(.8054)
ESOL	11	6	223	61	4	368.5300	45.0848	(2.8625)
ESE Support Levels 4 and 5	6	2	11	8	3	6.5300	1.9766	(.0224)
Career Education 9-12	3	1	<u>28</u>	<u>24</u>	<u>3</u>	<u>188.0000</u>	<u>5.0700</u>	<u>(.5223)</u>
All Programs	13	6	<u>4,268</u>	<u>200</u>	<u>16</u>	<u>6,395.4300</u>	<u>140.1675</u>	<u>(.9978)</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (175) 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

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

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

of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 57 and found exceptions for 5 teachers.

### **Proposed Adjustments**

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

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

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	.4556	1.126	.5130
102 Basic 4-8	1.2887	1.000	1.2887
103 Basic 9-12	1.4705	.999	1.4690
112 Grades 4-8 with ESE Services	(.1739)	1.000	(.1739)
113 Grades 9-12 with ESE Services	(.6315)	.999	(.6309)
130 ESOL	(2.8625)	1.206	(3.4522)
254 ESE Support Level 4	.1176	3.674	.4321
255 ESE Support Level 5	(.1400)	5.401	(.7561)
300 Career Education 9-12	(.5223)	.999	(.5218)
Total	(.9978)		(1.8321)

<sup>1</sup> See NOTE A7.

<sup>2</sup> These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

<sup>3</sup> 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

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0121</u>	<u>#0171</u>	
101 Basic K-3	.....	.....	.4556	.4556
102 Basic 4-8	.....	1.1400	.....	1.1400
103 Basic 9-12	1.5898	.....	.....	1.5898
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(.5001)	.....	.....	(.5001)
130 ESOL	(1.5198)	(.7575)	(.4556)	(2.7329)
254 ESE Support Level 4	.5001	(.3825)	.....	.1176
255 ESE Support Level 5	(.1400)	.....	.....	(.1400)
300 Career Education 9-12	(.4634)	.....	.....	(.4634)
Total	(.5334)	.0000	.0000	(.5334)

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments<sup>1</sup></u>		<u>Total</u>
		<u>#7004</u>	<u>#9103</u>	
101 Basic K-3	.4556	.....	.....	.4556
102 Basic 4-8	1.1400	.1667	(.0180)	1.2887
103 Basic 9-12	1.5898	(.0834)	(.0359)	1.4705
112 Grades 4-8 with ESE Services	.0000	(.1667)	(.0072)	(.1739)
113 Grades 9-12 with ESE Services	(.5001)	.....	(.1314)	(.6315)
130 ESOL	(2.7329)	.....	(.1296)	(2.8625)
254 ESE Support Level 4	.1176	.....	.....	.1176
255 ESE Support Level 5	(.1400)	.....	.....	(.1400)
300 Career Education 9-12	<u>(.4634)</u>	<u>.....</u>	<u>(.0589)</u>	<u>(.5223)</u>
Total	<u>(.5334)</u>	<u>(.0834)</u>	<u>(.3810)</u>	<u>(.9978)</u>

<sup>1</sup> These proposed net adjustments are for unweighted FTE. (See Note A5.)



# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Okeechobee 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 2022-23* 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 2022 reporting survey periods and the February and June 2023 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2022 reporting survey period, the February 2023 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.*

### Okeechobee High School (#0101)

1. [Ref. 10101] One ESE student, in our Basic with ESE Services test, 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>	.0000

2. [Ref. 10102] The IEPs and *Matrix of Services* forms for two ESE students were not available at the time of our examination and could not be subsequently located. In addition, we noted that the *Physician's Referral* form for one of the students was not completed to support the student's reporting in the Hospital and Homebound Program. We propose the following adjustment:

103 Basic 9-12	.0700	
255 ESE Support Level 5	<u>(.0700)</u>	.0000

3. [Ref. 10103] Timecards for three Career Education students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Okeechobee High School (#0101)** (Continued)

300 Career Education 9-12	(.4634)	(.4634)
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4. [Ref. 10104] The Homebound teacher contact log for one ESE student enrolled in the Hospital and Homebound Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

255 ESE Support Level 5	(.0700)	(.0700)
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5. [Ref. 10170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was assigned to fill in for an absent teacher (i.e., in a limited temporary role). This placement was for the period of August 2022 to October 2022; and was 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. 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	.6630	
130 ESOL	(.6630)	.0000

**Findings**

**Okeechobee High School (#0101)** (Continued)

6. [Ref. 10171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather was 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. 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	.4284	
130 ESOL	<u>(.4284)</u>	.0000

7. [Ref. 10172] One teacher was not properly certified and was not approved by the School Board to teach out of field until January 17, 2023, which was after the October 2022 reporting survey period. The teacher was certified in Social Science but taught courses that required certification in English. In addition, we noted that the students’ parents were not notified of the teacher’s out-of-field status until February 6, 2023, which was after the October 2022 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	<u>.0000</u>
		<u>(.5334)</u>

**Findings**

**Yearling Middle School (#0121)**

8. [Ref. 12101] The ELL Committees for two ELL students were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of one of the students was not assessed timely to the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.7575	
130 ESOL	<u>(.7575)</u>	.0000

9. [Ref. 12170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE, Middle Grades Math, and Middle Grades Science but taught courses that required certification in Elementary Education or Language Arts and Social Science. In addition, we 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	.3825	
254 ESE Support Level 4	<u>(.3825)</u>	.0000
		<u>.0000</u>

**Everglades Elementary School (#0171)**

10. [Ref. 17101] One student was incorrectly reported in the ESOL Program. Documentation provided indicated the student had scored English language proficient on the initial placement test; consequently, the student was not classified as an ELL student. We propose the following adjustment:

101 Basic K-3	.4556	
130 ESOL	<u>(.4556)</u>	.0000
		<u>.0000</u>

**Okeechobee Virtual Franchise (#7004)**

11. [Ref. 700401] The FTE for one student enrolled in a Virtual Instruction Program was incorrectly reported. The District did not evidence that the student had successfully completed one of the reported courses. We propose the following adjustment:

103 Basic 9-12	<u>(.0834)</u>	(.0834)
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**Findings**

**Okeechobee Virtual Franchise (#7004)** (Continued)

12. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught a course that required certification in Computer Science. In addition, we noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1667	
112 Grades 4-8 with ESE Services	<u>(.1667)</u>	<u>.0000</u>
		<u>(.0834)</u>

**Tantie (#9103)**

13. [Ref. 910301] Our examination of student course schedules and the FTE reported for 86 students (2 in our Basic test, 2 in our Basic with ESE Services test, and 1 in our ESOL test also noted in Finding 14 [Ref. 910302]) disclosed that the FTE was overreported in the July 2022, October 2022, and February 2023 reporting survey periods. Specifically, the reported FTE indicated that the students were reported for 250 days of instruction for the school year based on a 5-hour instructional day in all four reporting survey periods. The School’s approved DJJ instructional calendar supported the 250 days of instruction; however, the school’s instructional calendar also indicated that there were 8 early release days, 2 in July 2022, 4 in October 2022, and 2 in February 2023 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	(.0180)	
103 Basic 9-12	(.1655)	
112 Grades 4-8 with ESE Services	(.0072)	
113 Grades 9-12 with ESE Services	(.1314)	
300 Career Education 9-12	<u>(.0589)</u>	<u>(.3810)</u>

14. [Ref. 910302] The English language proficiency of one ELL student in the June 2023 reporting survey period 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	.1296	
130 ESOL	<u>(.1296)</u>	<u>.0000</u>
		<u>(.3810)</u>

**Proposed Net Adjustment** **(.9978)**

## SCHEDULE E

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### FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

FINDING CAUSES AND RECOMMENDATIONS
------------------------------------

Okeechobee County District School Board (District) management indicated that the issues identified in Schedule D could be attributed to: (1) oversights on the part of school staff (Findings 1, 2, 7 through 10, 12, and 14); (2) support documentation not properly or timely completed (Findings 3 and 4); (3) school management's failure to timely take the effect of early release days into account when determining the annual hours of instruction (Finding 13); and (4) Student Information System error (Finding 11).

Although requested, District management did not provide a cause for Findings 5 (Ref. 10170) and 6 (Ref. 10171).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared or reviewed; (2) IEPs are timely prepared and retained in readily accessible files; (3) students reported in the Hospital and Homebound Program are placed based on timely completed and validated physician statements, which are maintained in readily accessible files, and supported by homebound teacher contact logs; (4) 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, or based on documented job searches; (5) the English language proficiency of students being considered for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates and ELL Committees are timely convened subsequent to these assessments; (6) students who have not been placed in the ESOL program are not reported for ESOL funding; (7) only virtual education courses that are timely and successfully completed are reported for FEFP funding; (8) students are provided the minimum required annual hours of instruction before being fully funded; and (9) 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 2022-23*

### **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 2022-23*

*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 2022-23*

### **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

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Okeechobee 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 Okeechobee 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 Okeechobee 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 appointed Superintendent of Schools. The District had 11 schools, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2023, State funding totaling \$30.8 million was provided through the FEFP to the District for the District-reported 6,395.43 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. 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 DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to the Family Empowerment Scholarship Programs are 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 and FTE related to the Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to Family Empowerment Scholarship Programs.

#### **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 2022-23 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 11 through 15, 2022; Survey 2 was performed October 10 through 14, 2022; Survey 3 was performed February 6 through 10, 2023; and Survey 4 was performed June 12 through 16, 2023.

## 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, *Early Learning-20 General Provisions*

Chapter 1001, Florida Statutes, *Early Learning-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*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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, 2023. 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. Okeechobee High School	1 through 7
2. South Elementary School	NA
3. Yearling Middle School	8 and 9
4. Everglades Elementary School	10
5. Okeechobee Virtual Franchise	11 and 12
6. Tantie	13 and 14

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Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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 Okeechobee 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, 2023. 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 2022-23 (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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Okeechobee 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, 2023.

## **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 weaknesses<sup>6</sup> 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.

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<sup>6</sup> 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  
July 29, 2024

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Okeechobee 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 IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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, 2023. (See NOTE B.) The population of vehicles (90) 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 2022 and February and June 2023 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (6,245) 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	4
Hazardous Walking	141
IDEA – PK through Grade 12, Weighted	197
All Other FEFP Eligible Students	<u>5,903</u>
Total	<u>6,245</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 261 of the 6,245 students reported as being transported by the District.	9	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 1 additional student.	<u>1</u>	<u>(1)</u>
<b>Totals</b>	<u>10</u>	<u>(6)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Okeechobee 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 2022-23 (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 2022 reporting survey periods and the February and June 2023 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 2022 reporting survey period and once for the February 2023 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 51] Our general tests disclosed that 3,124 students were reported for an incorrect number of DIT for the October 2022 and June 2023 reporting survey periods. The students were reported for 38, 90, and 14 DIT, rather than 35, 85, and 16 DIT, in accordance with the District’s instructional calendars. We propose the following adjustments:

#### **October 2022 Survey**

##### 90 Days in Term

Teenage Parents and Infants	(3)
Hazardous Walking	(70)
IDEA - PK through Grade 12, Weighted	(93)
All Other FEFP Eligible Students	(2,935)

##### 85 Days in Term

Teenage Parents and Infants	3
Hazardous Walking	70
IDEA - PK through Grade 12, Weighted	93
All Other FEFP Eligible Students	2,935

<b>Findings</b>		<b>Students Transported</b>	<b>Proposed Net Adjustments</b>
<u>38 Days in Term</u>			
All Other FEFP Eligible Students	(7)		
<u>35 Days in Term</u>			
All Other FEFP Eligible Students	7		
<b>June 2023 Survey</b>			
<u>16 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	16		
<u>14 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(16)	0	
2. [Ref. 52] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The District did not provide documentation to evidence that the student was classified as a student with disabilities under IDEA or that the student’s parents were enrolled in the Teenage Parent Program. We propose the following adjustment:			
<b>October 2022 Survey</b>			
<u>85 Days in Term</u>			
All Other FEFP Eligible Students	(1)	(1)	
3. [Ref. 53] One student in our test was not marked as riding the assigned bus during the February 2023 reporting survey period; therefore, the student was not eligible for State transportation funding. We propose the following adjustment:			
<b>February 2023 Survey</b>			
<u>90 Days in Term</u>			
All Other FEFP Eligible Students	(1)	(1)	
4. [Ref. 54] Six students in our test were incorrectly report in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for four of these students did not indicate that the students met at least one of the five criteria required for reporting in a weighted category. IEPs for the remaining two students were not available at the time of our examination and could not be subsequently located. We determined that three of the students lived 2 miles or more from the students’ assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:			
<b>October 2022 Survey</b>			
<u>85 Days in Term</u>			
IDEA - PK through Grade 12, Weighted	(4)		
All Other FEFP Eligible Students	2		

		<b>Students Transported Proposed Net Adjustments</b>
<b>Findings</b>		
<b>February 2023 Survey</b>		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>1</u>	(3)
5. [Ref. 55] One student in our test was incorrectly reported in the Hazardous Walking ridership category. We determined that the student lived 2 miles or more from the student's assigned school and was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:		
<b>October 2022 Survey</b>		
<u>85 Days in Term</u>		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
6. [Ref. 56] One student in our test was incorrectly reported in the ALL Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:		
<b>February 2023 Survey</b>		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	<u>(1)</u>
<b>Proposed Net Adjustment</b>		<b><u>(6)</u></b>

# SCHEDULE H

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## FINDING CAUSES, RECOMMENDATIONS, AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### FINDING CAUSES AND RECOMMENDATIONS

Okeechobee County District School Board (District) management indicated that the issues identified in Schedule G could be attributed to: (1) not considering storm days when reporting days-in-term (Finding 1); and (2) oversight on the part of Transportation Department staff (Findings 2 through 6).

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (3) only those students who are in membership during the survey week and are documented as having been transported to FEFP eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, as indicated on each student's IEP, which are retained in readily accessible files; (5) students who live more than 2 miles from the students' assigned schools are reported in the All Other FEFP Eligible Students ridership category; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 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 2022-23 (Appendix G)*

# NOTES TO SCHEDULES

**NOTE A - SUMMARY  
STUDENT TRANSPORTATION**

A summary discussion of the significant features of the Okeechobee 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 IDEA or be a student with a parent enrolled in the Teenage Parent Program, 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 Okeechobee County

For the fiscal year ended June 30, 2023, the District received \$1.9 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>
October 2022	42	3,108	781
February 2023	40	3,121	720
June 2023	<u>8</u>	<u>16</u>	<u>31</u>
Totals	<u>90</u>	<u>6,245</u>	<u>1,532</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, 2023. 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

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**Superintendent**  
Dylan Tedders



## Okeechobee County School Board

863-462-5000

700 S.W. Second Avenue  
Okeechobee, Florida 34974

Fax 863-462-5151

**Chairperson**  
Malissa Morgan  
**Vice Chairperson**  
Jill Holcomb

**Members**  
Dr. Christine B. Bishop  
Melisa Jahner  
Amanda Riedel

July 29, 2024

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

RE : Corrective Actions Relating to the FEFP FTE Audit

Dear Ms. Norman,

Findings as a result of the FTE Audit for the Fiscal Year Ended June 30, 2023 will be addressed through the following actions:

**Full-Time Equivalent Student Enrollment:**

- Annual training provided to all sites will be updated include findings from this report. (all findings)
- IEPs and services will be reviewed prior to FTE week and again after to ensure accurate reporting.
  - (#1, #2, #4)
- OJT files will be reviewed prior to FTE week and again after to ensure accurate reporting. (#3)
- ELL documentation and review will be reviewed prior to FTE week and again after to ensure accurate reporting. (#8, #10)
- Virtual course completion will be reviewed prior to FTE week and again after to ensure accurate reporting.
  - (#11)
- Certification: certification and out-of-field placements will be reviewed prior to FTE week and again after to ensure accurate reporting. (#5, #6, #7, #9, #12)

**Student Transportation:**

- Ridership categories will be reviewed prior to FTE week and again after to ensure accurate reporting.
- FTE documents will be reviewed prior to submittal for funding to ensure accuracy of reporting.
- Hazardous walking condition procedures are implemented according to Florida Statutes. The statute and guidance will be reviewed with the Transportation department.

Sincerely,

Dylan Tedders, Superintendent  
Okeechobee County School Board

**Together, Achieving Excellence: Putting Students First**