

**WAKULLA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended June 30, 2022



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Robert Pearce served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Verna Brock	1
Melisa Taylor, Chair	2
Cale Langston	3
Joshua Brown	4
Jo Ann Daniels, Vice Chair	5

The team leader was John Ray Speaks Jr., 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 or by telephone at (850) 412-2811.

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WAKULLA COUNTY DISTRICT SCHOOL BOARD
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WAKULLA COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
EP	Educational Plan
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 Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Wakulla 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, 2022. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 5 of the 34 teachers in our test. One (3 percent) of the 34 teachers in our test taught at charter schools and none of the 5 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic with ESE Services	38	3	8%	4	-	NA
ESOL	7	1	14%	2	1	50%
ESE Support Levels 4 and 5	15	-	NA	5	-	NA
Career Education 9-12	24	-	NA	16	-	NA
Totals	<u>84</u>	<u>4</u>		<u>27</u>	<u>1</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 43 of the 235 students in our student transportation test as well as exceptions for 134 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 25 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 10.7602 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 26.0902 (26.0889 applicable to District schools other than charter schools and .0013 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 62 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, 2022, was \$4,372.91 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$114,090 (negative 26.0902 times \$4,372.91), of which \$114,084 is applicable to District schools other than charter schools and \$6 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Wakulla 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 Wakulla 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 10 schools¹ other than charter schools, 1 charter school, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$27.1 million was provided through the FEFP to the District for the District-reported 5,074.32 unweighted FTE as recalibrated, which included 156.82 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

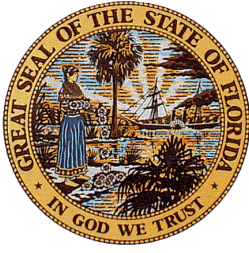
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 John M. McKay Scholarships for Students with Disabilities Program and 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), 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

² 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.

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 \$1.7 million for student transportation as part of the State funding through the FEFP.



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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 Wakulla 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, 2022. 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 2021-22* 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 teachers and students in our Basic with Exceptional Student Education Services, 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 Basic with Exceptional Student Education Services, English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Wakulla 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, 2022.

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 weaknesses³ 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

³ 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.

also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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 Basic with Exceptional Student Education Services, 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 18, 2023

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, 2022, the Wakulla County District School Board (District) reported to the DOE 5,074.32 unweighted FTE as recalibrated, which included 156.82 unweighted FTE as recalibrated for charter schools, at 10 District schools other than charter schools, 1 charter school, 1 cost center, 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, 2022. (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 charter schools, 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 (3,502) 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 4 of the 38 students in our Basic with ESE Services test,⁴ 2 of the 7 students in our ESOL test,⁵ 5 of the 15 students in our ESE Support Levels 4 and 5 test,⁶ and 16 of the 24 students in our Career Education 9-12 test.⁷ Three (8 percent) of the 38 students in our Basic with ESE Services test attended charter schools and none of the 4 students with exceptions attended charter schools, 1 (14 percent) of the 7 students in our ESOL test attended charter schools and 1 (50 percent) of the 2 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 4, 5, 8, and 25 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 3 and 9 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 10, 11, and 13 on *SCHEDULE D*.

⁷ For Career Education 9-12, the material noncompliance is composed of Findings 14, 15, 16, 17, 18, and 19 on *SCHEDULE D*.

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	12	6	2,812	60	2	3,850.6300	53.8930	(11.5076)
Basic with ESE Services	13	6	619	38	4	1,097.8100	32.5705	.9302
ESOL	6	5	7	7	2	6.5100	2.9298	(.8200)
ESE Support Levels 4 and 5	10	4	17	15	5	30.6400	12.7400	(4.7047)
Career Education 9-12	1	1	<u>47</u>	<u>24</u>	<u>16</u>	<u>88.7300</u>	<u>7.3655</u>	<u>5.3419</u>
All Programs	13	6	<u>3,502</u>	<u>144</u>	<u>29</u>	<u>5,074.3200</u>	<u>109.4988</u>	<u>(10.7602)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (81, of which 80 are applicable to District schools other than charter schools and 1 is applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 5 of the 34 teachers in our test.⁸ One (3 percent) of the 34 teachers in our test taught at charter schools and none of the 5 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁸ For teachers, the material noncompliance is composed of Findings 12, 21, 22, and 23 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	1.6890	1.126	1.9018
102 Basic 4-8	2.2810	1.000	2.2810
103 Basic 9-12	(15.4950)	1.010	(15.6500)
111 Grades K-3 with ESE Services	.5000	1.126	.5630
112 Grades 4-8 with ESE Services	.4997	1.000	.4997
113 Grades 9-12 with ESE Services	(.0695)	1.010	(.0702)
130 ESOL	(.8026)	1.199	(.9623)
254 ESE Support Level 4	(2.9999)	3.648	(10.9436)
255 ESE Support Level 5	(1.7048)	5.340	(9.1036)
300 Career Education 9-12	<u>5.3419</u>	1.010	<u>5.3953</u>
Subtotal	<u>(10.7602)</u>		<u>(26.0889)</u>
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	.0174	1.126	.0196
130 ESOL	<u>(.0174)</u>	1.199	<u>(.0209)</u>
Subtotal	<u>.0000</u>		<u>(.0013)</u>
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
101 Basic K-3	1.7064	1.126	1.9214
102 Basic 4-8	2.2810	1.000	2.2810
103 Basic 9-12	(15.4950)	1.010	(15.6500)
111 Grades K-3 with ESE Services	.5000	1.126	.5630
112 Grades 4-8 with ESE Services	.4997	1.000	.4997
113 Grades 9-12 with ESE Services	(.0695)	1.010	(.0702)
130 ESOL	(.8200)	1.199	(.9832)
254 ESE Support Level 4	(2.9999)	3.648	(10.9436)
255 ESE Support Level 5	(1.7048)	5.340	(9.1036)
300 Career Education 9-12	<u>5.3419</u>	1.010	<u>5.3953</u>
Total	<u>(10.7602)</u>		<u>(26.0902)</u>

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</u> ¹			<u>Balance Forward</u>
	<u>#0005*</u>	<u>#0012</u>	<u>#0031</u>	
101 Basic K-3	.0174	.....	1.6890	1.7064
102 Basic 4-8	.....	1.5002	.7808	2.2810
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.5000	.5000
112 Grades 4-8 with ESE Services	.....	(.0002)	.4999	.4997
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.0174)	.....	(.3994)	(.4168)
254 ESE Support Level 4	.....	(1.5000)	(.4999)	(1.9999)
255 ESE Support Level 5	.....	.....	(2.5704)	(2.5704)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

*Charter School

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹		<u>Total</u>
		<u>#0071</u>	<u>#7004</u>	
101 Basic K-3	1.7064	.....	.....	1.7064
102 Basic 4-8	2.2810	.....	.....	2.2810
103 Basic 9-12	.0000	(15.4950)	.....	(15.4950)
111 Grades K-3 with ESE Services	.5000	.....	.....	.5000
112 Grades 4-8 with ESE Services	.4997	.....	.....	.4997
113 Grades 9-12 with ESE Services	.0000	.....	(.0695)	(.0695)
130 ESOL	(.4168)	(.4032)	.....	(.8200)
254 ESE Support Level 4	(1.9999)	(1.0000)	.....	(2.9999)
255 ESE Support Level 5	(2.5704)	.8656	.....	(1.7048)
300 Career Education 9-12	<u>.0000</u>	<u>5.3419</u>	<u>.....</u>	<u>5.3419</u>
Total	<u>.0000</u>	<u>(10.6907)</u>	<u>(.0695)</u>	<u>(10.7602)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Wakulla 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 2021-22* 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. (See NOTE A6.) Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2021 reporting survey period, the February 2022 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.

Districtwide – Administration of Matrix of Services Forms

1. [Ref. 1] Our examination disclosed that the District had not established adequate procedures with sufficient safeguards to ensure and evidence the timely creation and subsequent review of students' *Matrix of Services (Matrix)* forms as required by Section 1011.62(1)(e), Florida Statutes, and SBE Rule 6A-1.0453, FAC.

Our review of students' *Matrix* forms and other supporting documentation at four schools involving *Matrix* form completion dates disclosed the following: (a) review dates were prior to the date the *Matrix* was created, (b) discrepancies between the completion dates listed on a *Matrix* form and the completion date recorded in the District's electronic ESE record system, and (c) students' files containing multiple versions of a *Matrix*.

Despite the deficiencies noted above, except for students adjusted in Findings 6 (Ref. 1203), 10 (Ref. 3104), and 11 (Ref. 3105), we were otherwise able to determine the validity of *Matrix* forms for the students in our test. Accordingly, we present this disclosure finding with no proposed adjustment.

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Findings

Wakulla Coast Charter School of Arts Science and Technology (#0005)

2. [Ref. 501] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

3. [Ref. 502] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.0174	
130 ESOL	<u>(.0174)</u>	<u>.0000</u>
		<u>.0000</u>

Riversprings Middle School (#0012)

4. [Ref. 1201] One ESE student’s EP covering the October 2021 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	<u>(.5002)</u>	<u>.0000</u>

5. [Ref. 1202] School records did not evidence that the parents of one ESE student were notified of an IEP meeting. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

Follow-Up to Management’s Response

In his written response, the Superintendent stated that “a meeting notice was generated and finalized in the Portal to Exceptional Education Resources (PEER), electronic database management system...on 9/16/2021.” However, although the District generated a meeting notice, the District did not provide evidence that the meeting notice was provided to the student’s parents. Accordingly, our finding stands as presented.

Findings

Riversprings Middle School (#0012) (Continued)

6. [Ref. 1203] The *Matrix of Services (Matrix)* forms for two ESE students were not dated; consequently, we were unable to determine if the *Matrix* forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.5000	
254 ESE Support Level 4	<u>(1.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Follow-Up to Management's Response

In his written response, the Superintendent acknowledged the District's inadequate procedures regarding the proper filing of Matrix forms but also asserted that properly documented Matrix forms were provided to support the two ESE students in this finding [Ref. 1203]. However, as indicated in the finding, the Matrix forms provided were undated. Accordingly, our finding stands as presented.

Crawfordville Elementary School (#0031)

7. [Ref. 3101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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8. [Ref. 3102] One ESE student's IEP covering the February 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

9. [Ref. 3103] The *ELL Student Plan* for one ELL student was not reviewed and updated until November 1, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3994	
130 ESOL	<u>(.3994)</u>	<u>.0000</u>

Findings

Crawfordville Elementary School (#0031) (Continued)

10. [Ref. 3104] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student’s IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(.4999)	.0000

Follow-Up to Management’s Response

In his written response, the Superintendent acknowledged that “if services do not change as a result of an IEP meeting...a new matrix does not have to be completed; however, the review of the matrix must be documented on the first page of the matrix. The District accepts that we made a procedural error by not documenting the review date and will ensure future errors of the sort are avoided, but argues that the funding at level 254 is appropriate.” As school records did not demonstrate review, our finding stands as presented. Upon appeal, the final resolution of the proposed adjustment will rest with the DOE.

11. [Ref. 3105] The file for one ESE student contained a *Matrix of Services (Matrix)* form with conflicting information. Specifically, the *Matrix* form listed a review date of February 26, 2021, which was prior to October 11, 2021, date the *Matrix* was created. Consequently, we were unable to determine the validity of the *Matrix* form. We also noted that the student’s file did not evidence that the student’s *Matrix* form was reviewed and updated when the student’s IEP was reviewed and updated on February 8, 2022. Accordingly, we propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

12. [Ref. 3171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 3171) held certification in General Science and ESE but taught courses that required certification in Elementary Education and an Autism Spectrum Disorder Endorsement, and one teacher (Ref. 3172) held certification in Elementary Education and ESE but taught courses that required an Autism Spectrum Disorder Endorsement. In addition, the students’ parents were not notified of the teachers’ out-of-field status (Ref. 3171/72). We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Crawfordville Elementary School (#0031) (Continued)

<u>Ref. 3171</u>		
101 Basic K-3	.2308	
102 Basic 4-8	.2308	
255 ESE Support Level 5	<u>(.4616)</u>	.0000

<u>Ref. 3172</u>		
101 Basic K-3	.5588	
102 Basic 4-8	.5500	
255 ESE Support Level 5	<u>(1.1088)</u>	<u>.0000</u>

.0000

Wakulla High School (#0071)

13. [Ref. 7101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

14. [Ref. 7102] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0315)</u>	(.0315)
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15. [Ref. 7103] Timecards for three Career Education 9-12 students who participated in OJT during the October 2021 reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.4693)</u>	(.4693)
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16. [Ref. 7104] The file for one Career Education 9-12 student who participated in OJT included a timecard covering the October 2021 reporting survey period that did not identify the student for whom the timecard was applicable. Consequently, we could not determine if the timecard represented the student's work hours. In addition, the student's timecard covering the February 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2688)</u>	(.2688)
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Findings

Wakulla High School (#0071) (Continued)

17. [Ref. 7105] The timecard for one Career Education 9-12 student who participated in OJT during the October 2021 reporting survey period was not signed by the student’s employer. We also noted that the student’s timecard covering the February 2022 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2688)	(.2688)
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18. [Ref. 7106] Timecards for two Career Education 9-12 students who participated in OJT during the October 2021 reporting survey period were not dated by the students’ employers; consequently, the students’ work hours were not adequately supported. We also noted students’ timecards covering the February 2022 reporting survey period were either not available at the time of our examination and could not be subsequently located or were signed and dated by the student’s employer prior to the dates the student worked during the reporting survey period. We propose the following adjustment:

300 Career Education 9-12	(.9592)	(.9592)
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19. [Ref. 7107] Timecards for eight Career Education 9-12 students who participated in OJT during the February 2022 reporting survey period were not dated by the students’ employers; consequently, the students’ work hours were not adequately supported. We propose the following adjustment:

300 Career Education 9-12	(1.6960)	(1.6960)
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20. [Ref. 7108] Our examination of student course schedules for 45 students (2 students were in our Basic test) disclosed that students enrolled in OJT were incorrectly reported in Basic 9-12 rather than Career Education 9-12. We reviewed the students’ timecards and other records supporting the reporting of FTE and noted exceptions for 24 of the 45 students. Specifically:

- Timecards for 10 students were not available at the time of our examination and could not be subsequently located. Additionally, the timecards for 4 of these students were not signed or dated by the students’ employers in other reporting survey periods.
- A student was not employed during the February 2022 reporting survey period and school records did not demonstrate that the student was actively engaged in a job search.

(Finding Continues on Next Page)

Findings

Wakulla High School (#0071) (Continued)

- Timecards for 13 students were not signed or dated by the students' employers. Additionally, in other reporting survey periods, 2 of these students were reported for more work hours than were supported by the timecards and 1 student's timecard indicated work hours for multiple employers but was only signed and dated by one employer. Consequently, we were unable to determine which hours were attested to by the one employer's signature.

We propose the following adjustment:

103 Basic 9-12	(16.0326)	
300 Career Education 9-12	<u>9.0355</u>	(6.9971)

21. [Ref. 7171] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in English and Science. We propose the following adjustment:

103 Basic 9-12	.1344	
255 ESE Support Level 5	<u>(.1344)</u>	.0000

22. [Ref. 7172] One teacher taught a Language Arts course that included an ELL student but was not certified in ESOL and was not approved by the School Board to teach out of field. In addition, the student's parents were not notified of the teacher's out-of-field status, and the teacher had earned only 138 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.1344	
130 ESOL	<u>(.1344)</u>	.0000

23. [Ref. 7173] One teacher taught a Language Arts course that included ELL students but was not certified in ESOL and was not approved by the School Board to teach out of field. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2688	
130 ESOL	<u>(.2688)</u>	.0000
		<u>(10.6907)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wakulla Middle School (#0081)

24. [Ref. 8101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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Wakulla Virtual Franchise (#7004)

25. [Ref. 700401] The FTE for one student in our Basic with ESE Services test enrolled in a Virtual Instruction Program was incorrectly reported. The District did not evidence that the student had successfully completed the reported course. We propose the following adjustment:

113 Grades 9-12 with ESE Services

(.0695)

(.0695)

(.0695)

Proposed Net Adjustment

(10.7602)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Wakulla County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) procedures for the preparation of students' *Matrix of Services* forms are enhanced and properly followed to ensure that ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence review when students' new IEPs are prepared or reviewed, and are retained in the students' files; (2) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) 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, and students' parents are properly notified of the ELL Committee meeting; (4) EPs and IEPs are timely prepared and retained in readily accessible files and the parents are invited to attend their child's IEP or EP meeting and these meetings include the required participants' input and are retained in readily accessible files; (5) *ELL Student Plans* are timely prepared and retained, and include the students' course schedules; (6) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, dated, 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 the ESOL, ESE, and Career Education Programs; (8) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; (9) all 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, and the students' parents are notified of the teacher's out-of-field assignment; and (10) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503 FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*
Section 1011.61, Florida Statutes, *Definitions*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2021-22

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 2021-22
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 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Wakulla 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 Wakulla 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 Wakulla 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 10 schools other than charter schools, 1 charter school, 1 cost center, and 1 virtual education cost center serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$27.1 million was provided through the FEFP to the District for the District-reported 5,074.32 unweighted FTE as recalibrated, which included 156.82 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE 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 John M. McKay Scholarships for Students with Disabilities Program and 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 John M. McKay Scholarships for Students with Disabilities Program and 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 2021-22 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 12 through 16, 2021; Survey 2 was performed October 11 through 15, 2021; Survey 3 was performed February 7 through 11, 2022; and Survey 4 was performed June 13 through 17, 2022.

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*

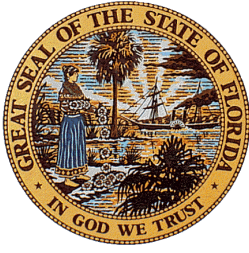
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

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, 2022. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
Districtwide – Administration of <i>Matrix of Services</i> Forms	1
1. Wakulla Coast Charter School of Arts Science and Technology*	2 and 3
2. Riversprings Middle School	4 through 6
3. Crawfordville Elementary School	7 through 12
4. Wakulla High School	13 through 23
5. Wakulla Middle School	24
6. Wakulla Virtual Franchise	25

* Charter School



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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 Wakulla 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, 2022. 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 2021-22 (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 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, 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

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Wakulla County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

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 weaknesses⁹ 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 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

⁹ 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.

internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
October 18, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Wakulla 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, 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, 2022. (See NOTE B.) The population of vehicles (135) 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 2021 and February and June 2022 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (5,587) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	274
All Other FEFP Eligible Students	<u>5,313</u>
Total	<u>5,587</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 43 of 235 students in our student transportation test.¹⁰

¹⁰ For student transportation, the material noncompliance is composed of Findings 5, 6, 7, and 8 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(16)	-	-
Our tests included 235 of the 5,587 students reported as being transported by the District.	-	43	(16)
In conjunction with our general tests of student transportation we identified certain issues related to 134 additional students.	-	<u>134</u>	<u>(46)</u>
Totals	<u>(16)</u>	<u>177</u>	<u>(62)</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

Wakulla 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 2021-22 (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*.

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 2021 reporting survey periods and the February and June 2022 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 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 5,572 students were reported for an incorrect number of DIT in the October 2021, February 2022, and June 2022 reporting survey periods. The students were reported for 83, 92, 95, and 23 DIT, rather than 81, 94, 94, and 16 DIT respectively, in accordance with the District's instructional calendar. We propose the following adjustments:

October 2021 Survey

83 Days in Term

IDEA - PK through Grade 12, Weighted	(127)
All Other FEFP Eligible Students	(2,597)

81 Days in Term

IDEA - PK through Grade 12, Weighted	127
All Other FEFP Eligible Students	2,597

February 2022 Survey

95 Days in Term

IDEA - PK through Grade 12, Weighted	(138)
All Other FEFP Eligible Students	(2,707)

**Students
Transported
Proposed Net
Adjustments**

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>94 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	138	
All Other FEFP Eligible Students	2,708	
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	(1)	
June 2022 Survey		
<u>23 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(2)	
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>2</u>	0
2. [Ref. 52] Our general tests disclosed that 15 students transported to a Leon County School were reported for an incorrect number of DIT in the October 2021, February 2022, and June 2022 reporting survey periods. The students were reported for 83, 92, and 23 DIT rather than 82, 91, and 12 DIT, respectively, in accordance with the Leon County Schools instructional calendar. We propose the following adjustments:		
October 2021 Survey		
<u>83 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
<u>82 Days in Term</u>		
All Other FEFP Eligible Students	4	
February 2022 Survey		
<u>92 Days in Term</u>		
All Other FEFP Eligible Students	(4)	
<u>91 Days in Term</u>		
All Other FEFP Eligible Students	4	
June 2022 Survey		
<u>23 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(7)	
<u>12 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>7</u>	0

Findings

3. [Ref. 53] Our general tests disclosed that the number of buses in operation was overstated by 16 buses, as follows:

- a. The rosters (one in the October 2021 reporting survey period and one in the February 2022 reporting survey period) for 2 buses were not available at the time of our examination and could not be subsequently located. Consequently, the ridership of 15 students reported on these buses could not be validated.
- b. 3 buses in the February 2022 reporting survey period were recorded with invalid bus numbers due to data entry errors when keying in the bus numbers.
- c. Eleven vans were incorrectly reported as buses in the February 2022 reporting survey period.

We propose the following adjustments:

October 2021 Survey

Number of Buses in Operation (1)

81 Days in Term

All Other FEFP Eligible Students (2)

February 2022 Survey

Number of Buses in Operation (15)

(16)

94 Days in Term

All Other FEFP Eligible Students (13) (15)

4. [Ref. 54] Our general tests disclosed that two students were not eligible to be reported for State transportation funding. The students were enrolled in the John M. McKay Scholarship for Students with Disabilities Program which does not require transportation services. We also noted that the students were not marked by the bus drivers as riding the bus as reported during the October 2021 reporting survey period.

We propose the following adjustment:

October 2021 Survey

81 Days in Term

All Other FEFP Eligible Students (2) (2)

5. [Ref. 55] Our general tests disclosed that 18 PK students (3 were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities (*Finding Continues on Next Page*)

Findings

under the IDEA or that the student’s parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

81 Days in Term

All Other FEFP Eligible Students (17)

February 2022 Survey

94 Days in Term

All Other FEFP Eligible Students (1) (18)

6. [Ref. 56] Our examination disclosed that 116 students (28 were in in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as:

- a. The IEPs for 52 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category.
- b. The IEPs for 56 students indicated the need for an aide on the school bus; however, transportation records demonstrated that aides were not assigned on the reported bus. We also noted that one of these students was not marked by the bus driver as riding the bus during the October 2021 reporting survey period.
- c. The IEPs for 8 students indicated the students required an aide due to the student’s age and not their disability; however, transportation records demonstrated that aides were not assigned on the reported bus.

We determined that 115 of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student (in our test) was not eligible to be reported for State transportation funding. Accordingly, we propose the following adjustments:

October 2021 Survey

81 Days in Term

IDEA - PK through Grade 12, Weighted (60)

All Other FEFP Eligible Students 59

February 2022 Survey

94 Days in Term

IDEA - PK through Grade 12, Weighted (56)

All Other FEFP Eligible Students 56 (1)

**Students
Transported
Proposed Net
Adjustments**

Findings

7. [Ref. 57] Our general tests disclosed that 18 students (4 were in our test) were either not marked by the bus driver as riding the bus (7 students) or were not listed on the bus drivers' reports (11 students) during the applicable reporting survey periods. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2021 Survey

81 Days in Term

All Other FEFP Eligible Students (8)

February 2022 Survey

94 Days in Term

All Other FEFP Eligible Students (10) (18)

8. [Ref. 58] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

81 Days in Term

All Other FEFP Eligible Students (4)

February 2022 Survey

94 Days in Term

All Other FEFP Eligible Students (4) (8)

Proposed Net Adjustment

(62)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Wakulla 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; (2) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (3) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (4) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (5) 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, have documentation to support the reported weighted classification as indicated on each student's IEP, and those IEPs are maintained in readily accessible files; (6) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; and (7) 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 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Wakulla 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, 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 Wakulla County

For the fiscal year ended June 30, 2022, the District received \$1.7 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 2021	10	-	85
October 2021	44	2,728	108
February 2022	64	2,850	87
June 2022	<u>17</u>	<u>9</u>	<u>243</u>
Totals	<u>135</u>	<u>5,587</u>	<u>523</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, 2022. 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

WAKULLA COUNTY SCHOOL BOARD



ROBERT PEARCE
SUPERINTENDENT

EDWARD HAND
DISTRICT I

MELISA TAYLOR
DISTRICT II

69 ARRAN ROAD
POST OFFICE BOX 100
CRAWFORDVILLE, FLORIDA 32326
TELEPHONE: (850) 926-0065
FAX: (850) 926-0123



CALE LANGSTON
DISTRICT III

JOSHUA BROWN
DISTRICT IV

LAURA LAWHON
DISTRICT V

October 12th, 2023

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

Dear Ms. Norman,

Please accept this letter in response to the Wakulla County School District Preliminary and Tentative Report issued to Wakulla County Schools on October 2, 2023.

Finding #1 [Ref. 1] regarding the District's inadequate procedures with sufficient safeguards to ensure and evidence the timely creation and subsequent review of students' Matrix of Services forms: this finding is accepted and corrected to ensure that all school sites follow a consistent protocol for the creation, review, documentation, and filing management of Matrices. The District held a mandatory Matrix training for employees responsible for exceptional student individualized education plan (IEP) management at each school site prior to the 2023/2024 school year and plans to continue this training annually.

Finding #2 [Ref. 501] regarding the School's attendance record keeping submitted by substitute teachers: the District accepts the finding and will address this issue with data entry personnel in training.

Finding #3 [Ref 502] regarding English Language Learner's (ELL) placement beyond three years: the District accepts this finding and has addressed this specific issue with the ELL coordinator of the school site. The District trains ELL coordinator's annually regarding plan management and data reporting during the pre-planning session of each school year.

Finding #4 [Ref. 1201] regarding the school site's inability to produce a student's EP: The District accepts this finding and has addressed this issue with the site administration.

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Finding #5 [Ref. 1202] regarding the lack of evidence that the parents of one exceptional student were notified of an IEP meeting: the District acknowledges that while a paper copy was misplaced or not placed in the student's folder, a meeting notice was generated and finalized in the Portal to Exceptional Education Resources (PEER), electronic database management system used by the District to generate IEPs, meeting notices, and the like, by the case manager on 9/16/2021. The meeting notice was generated 11 days prior to the meeting date of 9/27/2021. The District requests 112 Grades 4-8 with ESE Services funding not be adjusted to 102 Basic 4-8 due to the evidence submitted to Mr. Speaks.

Finding #6 [Ref. 1203] regarding the Matrix of Services forms for two ESE students that were not dated: the District acknowledges that inadequate procedures regarding the proper filing of Matrix documents (see finding 1) resulted in the inability of the auditor to verify during his initial inquiry that the students' Matrix had been reviewed when the IEPs were prepared. However, the District presented the proper documentation on March 2, 2023 to Mr. Speaks with an explanation of the circumstances that caused his confusion. In the school year 2021/2022 a staffing specialist, [RP], took copies of the matrix worksheets completed during the IEP meetings back to her office for review. She typed the Matrix of Services into a formal document but did not file the final copy at the school site. She left her position as staffing specialist on March 1, 2022. [PT], ESE Director in Training, contacted [RP] regarding the missing documents. [RP] directed [PT] to check her filing cabinet in her old office. On March 2, 2023 the files were located and submitted to Mr. Speaks the same day. The District has since addressed the protocols regarding the proper procedures for filing Matrix documentation with both new staffing specialists and each of the administrators responsible for maintaining ESE documentation. The District requests that the 254 ESE Support Level 4 funding for both students not be reduced to 112 Grades 4-8 with ESE Services based on the fact that the services provided per the IEP match the Matrix and the documents were, in fact, provided.

Finding #7 [Ref. 3101] regarding the School's attendance record keeping submitted by substitute teachers: the District accepts the finding and has addressed this issue with data entry personnel through protocol training.

Finding #8 [Ref. 3102] regarding the inability of the school to locate one ESE student's IEP: the District accepts the finding and proposed adjustment and has addressed this issue with the site administration.

Finding #9 [Ref. 3103] regarding an ELL Student Plan that was not reviewed until November 1, 2021: the District accepts this finding and the proposed adjustment. The issue has been addressed with the school site administrators.

Finding #10 [Ref. 3104] regarding the Matrix of Services forms for one ESE students that did not demonstrate they were properly reviewed and updated when the students' IEPs were prepared: the District offers the following rationale:

The administration at the school originating this finding reviews matrices and matching services prior to/during each of the reporting windows to ensure accurate Full-Time Equivalent (FTE) reporting. The staffing specialist and ESE case managers are responsible for the origination and review of services used to determine the cost factors related to services reported on matrices at the IEP meetings.

Regarding Student ID 766, a matrix containing a clerical error dated 10/12/12 which should have read 10/12/21 was provided to Mr. Speaks to reflect the review of the matrix that occurred during survey 2 of the IEP dated 2/12/21. As previously noted, it is the practice of the school site to review the matrices of exceptional students and ensure that the nature and intensity of the services indicated on the matrix are consistent with the services described in each exceptional student's individual educational plan. The matrix

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for Student ID 766 was reviewed and documented during the Survey 2 FTE reporting window to verify services for the school year 2021/2022 as prescribed by the IEP dated 2/12/21 (originated in prior school year) and substantiate the claimed cost factor of 254. The student's IEP annual review occurred again on 2/10/2022 and no services changed.

Regarding the finding for student ID 766 during survey 3 reporting period, the District acknowledges that the Matrix form was not dated and initialed during the IEP annual review that occurred on 2/10/22, the final day of survey 3. No services changed for student ID 766. The District has since trained all staff to ensure that the matrix review is accurately documented with a date and staff initial at the time of the annual IEP meeting. The District requests that the auditor reconsider its recommendation to move student ID 766 from level 254 funding to 112 Grades 4-8 with ESE Services. Section 1011.62(1)(e), F.S., states "In order to generate funds using one of the two weighted cost factors, a matrix of services must be completed at the time of the student's initial placement into an exceptional student education program and at least once every 3 years by personnel who have received approved training." The 2017 Matrix manual does state that "districts must ensure that matrixes reflect current services. If services change as a result of an IEP team decision, a new matrix must be completed. If services do not change as a result of an IEP meeting, and the matrix is less than 3 years old, a new matrix does not have to be completed; however, the review of the matrix must be documented on the first page of the matrix." The District accepts that we made a procedural error by not documenting the review date and will ensure future errors of the sort are avoided, but argues that the funding at level 254 is appropriate based on consistent support services in the IEP and evidence of all supporting audited documents (i.e. records of language therapy, social skills training, occupational therapy, and supplementary aids) has been properly documented at least once within the statutorily required 3 year window and services in the IEP did not change for this student within the four month period of time between the review of the matrix and the annual IEP review.

Finding #11 [Ref. 3105] regarding the Matrix of Services forms for one ESE student with conflicting information: the District accepts the issue description and proposed adjustment.

Finding #12 [Ref 3171/72] regarding two teachers not properly certified: The District accepts the finding and the proposed adjustment.

Finding #13 [Ref. 7101] regarding one ESE student not reported in accordance with the student's Matrix of Service: the District accepts this finding and proposed adjustment. This was a clerical error and has been corrected. The students was reported as a 254 and should have been entered as 255.

Finding #14 [Ref. 7102] regarding the reporting of more On-The-Job (OJT) hours than reported on the timecard: the District accepts the finding and proposed adjustment.

Finding #15 [Ref.7103] regarding timecards for three OJT students that were not located: the District accepts the finding and proposed adjustment.

Finding #16 [Ref. 7104] regarding incomplete timecard: the District accepts the finding and proposed adjustment.

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Finding #17 [Ref. 7105] regarding unsigned timecard: the District accepts the finding and proposed adjustment.

Finding #18 [Ref. 7106] regarding two timecards not dated by employer: the District accepts the finding and proposed adjustment.

Finding #19 [Ref. 7107] regarding eight timecards not dated by employers: the District accepts the finding and proposed adjustment.

Finding #20 [Ref. 7108] regarding 45 student schedules reported in 9-12 Basic rather than Career Ed 9-12: the District accepts the finding and proposed adjustment.

Finding #21 [Ref. 7171] regarding teacher's out-of-field status: the District accepts the finding and proposed adjustment.

Finding #22 [Ref. 7172] regarding a teacher's out-of-field status for ELL: the District accepts the finding and proposed adjustment.

Finding #23 [Ref. 7173] regarding a teacher's out-of-field status for ELL: the District accepts the finding and proposed adjustment.

Finding #24 [Ref. 8101] regarding the School's attendance record keeping submitted by substitute teachers: the District accepts the finding and will address this issue with data entry personnel in training.

Finding #25 [Ref. 700401] regarding FTE for one student incorrectly reported as a successful course completion: the District accepts the finding and proposed adjustment. The issue has been corrected.

Regarding transportation beginning on page 24 of the report, please see the following response to reference items.

Findings #1 – 8: The District agrees with these findings and are providing additional training for the drivers, ESE personnel, and data entry to correct errors and ensure that staff understands state requirements for FTE submission.

Thank you for your cooperation in this process.

Sincerely,



Robert Pearce
Superintendent of Schools
Wakulla County
(850) 926-0065
Robert.pearce@wcsb.us

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