

**NASSAU 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, Dr. Kathy K. Burns served as Superintendent of the Nassau County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Donna Martin, Chair	1
Gail G. Cook, Vice Chair	2
Jamie Deonas	3
Dr. Cynthia Grooms	4
Lissa Braddock	5

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

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**NASSAU COUNTY DISTRICT SCHOOL BOARD**  
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**NASSAU COUNTY DISTRICT SCHOOL BOARD**  
**LIST OF ABBREVIATIONS**

DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

# SUMMARY

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## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Nassau 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 exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 10 of the 16 students in our ESOL test, 3 of the 4 students in our ESE Support Levels 4 and 5 test, and 11 of the 48 students in our Career Education 9-12 test.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.3668 but has a potential impact on the District's weighted FTE of negative 2.4364. Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 64 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 \$10,654 (negative 2.4364 times \$4,372.91).

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 Nassau 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 Nassau 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 18 schools<sup>1</sup> and 3 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$36.4 million was provided through the FEFP to the District for the District-reported 12,683.47 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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**FTE Student Enrollment**

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student’s educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student’s hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department

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

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<sup>2</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

### **Student Transportation**

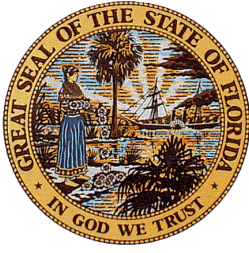
Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 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. The District received \$3.4 million for student transportation as part of the State funding through the FEFP.

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<sup>2</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Nassau 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 weaknesses<sup>3</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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<sup>3</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 13, 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 Nassau County District School Board (District) reported to the DOE 12,683.47 unweighted FTE as recalibrated at 18 District schools and 3 virtual education cost centers. The District did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2022. (See *NOTE B.*) The population of schools (21) consisted of the total number of brick and mortar schools in the District that offered courses, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,430) 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 10 of the 16 students in our ESOL test,<sup>4</sup> 3 of the 4 students in our ESE Support Levels 4 and 5 test,<sup>5</sup> and 11 of the 48 students in our Career Education 9-12 test.<sup>6</sup> The District did not report any charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	21	8	3,589	80	3	9,757.5100	61.4707	8.3687
Basic with ESE Services	19	6	724	43	2	2,299.6600	35.2324	(.1012)
ESOL	15	4	30	16	10	123.3300	12.2219	(8.0916)
ESE Support Levels 4 and 5	13	3	4	4	3	72.2600	.4720	.1536
Career Education 9-12	6	2	<u>83</u>	<u>48</u>	<u>11</u>	<u>430.7100</u>	<u>16.7220</u>	<u>(1.6963)</u>
All Programs	21	8	<u>4,430</u>	<u>191</u>	<u>29</u>	<u>12,683.4700</u>	<u>126.1190</u>	<u>(1.3668)</u>

<sup>4</sup> For ESOL, the material noncompliance is disclosed in Finding 1 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 10, 11, and 15 on *SCHEDULE D*.

<sup>6</sup> For Career Education 9-12, the material noncompliance is composed of Findings 3, 4, 5, 6, 7, 8, 12, and 13 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (142) 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. From the population of teachers, we selected 53 and found exceptions for 2 teachers.

## **Proposed Adjustments**

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

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

## SCHEDULE B

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

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
102 Basic 4-8	8.0916	1.000	8.0916
103 Basic 9-12	.2771	1.010	.2799
112 Grades 4-8 with ESE Services	(.0227)	1.000	(.0227)
113 Grades 9-12 with ESE Services	(.0785)	1.010	(.0793)
130 ESOL	(8.0916)	1.199	(9.7018)
254 ESE Support Level 4	.0656	3.648	.2393
255 ESE Support Level 5	.0880	5.340	.4699
300 Career Education 9-12	<u>(1.6963)</u>	1.010	<u>(1.7133)</u>
Total	<u>(1.3668)</u>		<u>(2.4364)</u>

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

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

<sup>3</sup> Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

# SCHEDULE C

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> <sup>1</sup>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0151</u>	<u>#0191</u>	
102 Basic 4-8	8.0916	.....	.....	8.0916
103 Basic 9-12	.....	.....	.1103	.1103
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(.0100)	.....	(.0100)
130 ESOL	(8.0916)	.....	.....	(8.0916)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	(.0720)	.0600	(.0120)
300 Career Education 9-12	.....	<u>(1.1839)</u>	<u>(.5124)</u>	<u>(1.6963)</u>
Total	<u>.0000</u>	<u>(1.2659)</u>	<u>(.3421)</u>	<u>(1.6080)</u>

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

**Proposed Adjustments**<sup>1</sup>

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#0261</u></b>	<b><u>#7001</u></b>	<b><u>#7004</u></b>	<b><u>Total</u></b>
102	8.0916	.....	.....	.....	8.0916
103	.1103	.....	.2502	(.0834)	.2771
112	.0000	(.0227)	.....	.....	(.0227)
113	(.0100)	.....	.....	(.0685)	(.0785)
130	(8.0916)	.....	.....	.....	(8.0916)
254	.0000	.0656	.....	.....	.0656
255	(.0120)	.1000	.....	.....	.0880
300	<u>(1.6963)</u>	.....	.....	.....	<u>(1.6963)</u>
Total	<u>(1.6080)</u>	<u>.1429</u>	<u>.2502</u>	<u>(.1519)</u>	<u>(1.3668)</u>

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



# SCHEDULE D

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

### Overview

Nassau 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.*

### **Fernandina Beach Middle School (#0031)**

1. [Ref. 3101] The course schedules accompanying the *ELL Student Plans* for ten ELL students were not available at the time of our examination and could not be subsequently located. We also noted that four of these students had the following exceptions:
  - a. One ELL student met the criteria to exit the ESOL Program based on scores received on the Spring 2021 Access for ELLs 2.0 assessments. An ELL Committee was convened but did not document at least two of the five required criteria to consider the student's continued ESOL placement. In addition, the meeting form was only signed by the student's parent and we were unable to determine the participants that considered the student's continued ESOL placement beyond 3 years from the student's DEUSS.
  - b. An ELL Committee was not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.
  - c. The English language proficiency for one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.

We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Fernandina Beach Middle School (#0031)** (Continued)

102 Basic 4-8	7.9373	
130 ESOL	<u>(7.9373)</u>	.0000

2. [Ref. 3170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

102 Basic 4-8	.1543	
130 ESOL	<u>(.1543)</u>	<u>.0000</u>
		<u>.0000</u>

**Hilliard Middle-Senior High School (#0151)**

3. [Ref. 15101] The timecard for one Career Education 9-12 student who participated in OJT in the October 2021 reporting survey period was dated by the student’s employer prior to the dates the student worked during the reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hilliard Middle-Senior High School (#0151)** (Continued)

300 Career Education 9-12	<u>(.0547)</u>	(.0547)
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4. [Ref. 15102] Timecards for two Career Education 9-12 students who participated in OJT during the October 2021 reporting survey period indicated that the students were employed at the school and School personnel stated that the students were not paid a salary. However, DOE's *The Teacher's Guide for Cooperative Education Programs* states that "students must be compensated for the work that they do. The purpose of cooperative education programs is to provide the student with competencies developed through supervised on-the-job training. The employer is required to follow all state and federal laws that apply to payroll, Social Security, and federal income tax rules and procedures." As the students were not compensated, the students should not have been reported for FEFP funding. We propose the following adjustment:

300 Career Education 9-12	<u>(.2494)</u>	(.2494)
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5. [Ref. 15103] 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>(.0082)</u>	(.0082)
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6. [Ref. 15104] The timecard for one Career Education 9-12 student who participated in OJT in the February 2022 reporting survey period was an illegible photocopy of the timecard and was not signed or dated by the student's employer. We propose the following adjustment:

300 Career Education 9-12	<u>(.2482)</u>	(.2482)
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7. [Ref. 15105] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.3752)</u>	(.3752)
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**Findings**

**Hilliard Middle-Senior High School (#0151)** (Continued)

8. [Ref. 15106] The timecard for one Career Education 9-12 student who participated in OJT during the February 2022 reporting survey period listed work hours as “8:00 AM to 5:00 PM” for 5 hours of work and the student’s reported on-campus schedule conflicted with the hours indicated as worked on the timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.2482)</u>	(.2482)
---------------------------	----------------	---------

9. [Ref. 15107] One ESE student was not in attendance during the February 2022 reporting survey period; therefore, the student should not have been reported for FEPF funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0100)</u>	(.0100)
-----------------------------------	----------------	---------

10. [Ref. 15108] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0720)</u>	(.0720)
		<u>(1.2659)</u>

**West Nassau County High School (#0191)**

11. [Ref. 19101] The instructional minutes for one ESE student enrolled in the Hospital and Homebound Program were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	<u>.0600</u>	.0600
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12. [Ref. 19102] Timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.3750)</u>	(.3750)
---------------------------	----------------	---------

13. [Ref. 19103] The timecard for one Career Education 9-12 student who participated in OJT in the October 2021 reporting survey period was dated by the  
*(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**West Nassau County High School (#0191)** (Continued)

student's employer prior to the dates the student worked during the survey period. We propose the following adjustment:

300 Career Education 9-12	(.0271)	(.0271)
---------------------------	---------	---------

14. [Ref. 19170] The parents of a student taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Business Education. We propose the following adjustment:

103 Basic 9-12	.1103	
300 Career Education 9-12	(.1103)	.0000
		<u>(.3421)</u>

**Callahan Intermediate School (#0261)**

15. [Ref. 26101] The IEP for one ESE student enrolled in the Hospital and Homebound Program scheduled the student for instruction at the student's home and on-campus therapy services. We noted the instructional minutes for the student were not reported in accordance with the instructional time scheduled on the student's IEP. In addition, the student's file contained a *Matrix of Services* form that supported the student's on-campus therapy services were eligible for reporting in ESE Support Level 4 rather than Grades 4-8 with ESE Services. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0227)	
254 ESE Support Level 4	.0656	
255 ESE Support Level 5	.1000	.1429
		<u>.1429</u>

**Nassau Virtual Instruction Program (#7001)**

16. [Ref. 700101] Two virtual education students were incorrectly reported for semester-long courses as the students had successfully completed year-long courses. We propose the following adjustment:

103 Basic 9-12	.2502	.2502
		<u>.2502</u>

**Findings**

**Nassau Virtual Franchise (#7004)**

17. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported based on the student’s successful completion of a course on August 18, 2022. The *FTE General Instructions 2021-22* provide that a student who does not complete a district virtual education course by the end of the regular school year and the course was reported during Survey 2 or 3, may be reported for funding as long as the course is completed and reported no later than the deadline for amending the final student enrollment survey for that fiscal year. The course was reported during the February 2022 reporting survey period (Survey 3); however, since the course was not completed prior to the August 15, 2022, deadline for amending the final student enrollment survey for that fiscal year, the course was ineligible to be reported for FEPF funding for the 2021-22 school year. We propose the following adjustment:

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

18. [Ref. 700402] One virtual education student in our Basic with ESE Services test was incorrectly reported for a course that was not scheduled and completed during the 180-day school year. The course began on February 8, 2021, which was in the previous school year. We propose the following adjustment:

113 Grades 9-12 with ESE Services	<u>(.0685)</u>	<u>(.0685)</u>
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(.1519)

**Proposed Net Adjustment**

**(1.3668)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Nassau County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (2) 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 documentation supporting criteria were met to continue ESOL placement is retained; (3) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (4) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (5) students in the Hospital and Homebound Program are reported for the scheduled instructional time as supported by the students' IEPs; (6) 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; (7) 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; and (8) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board, and the students' parents are notified of the teacher's out-of-field assignment.

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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Nassau 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 Nassau 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 Nassau 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 18 schools and 3 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2022, State funding totaling \$36.4 million was provided through the FEFP to the District for the District-reported 12,683.47 unweighted FTE as recalibrated. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

## 3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd-grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year, FTE related to 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*

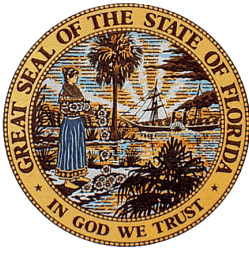
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 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>
1. Fernandina Beach Middle School	1 and 2
2. Yulee Elementary School	NA
3. Hilliard Middle-Senior High School	3 through 10
4. West Nassau County High School	11 through 14
5. Callahan Intermediate School	15
6. Nassau Virtual Instruction Program	16
7. Nassau Virtual Franchise	17 and 18
8. Nassau Virtual Instruction Program (District Provided)	NA



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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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 Nassau 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 opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

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

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

In our opinion, the Nassau County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>7</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

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

## Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 13, 2023

# SCHEDULE F

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

Any student who is transported by the Nassau 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 (154) 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 (11,357) 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	429
All Other FEFP Eligible Students	<u>10,928</u>
Total	<u>11,357</u>

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



Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 247 of the 11,357 students reported as being transported by the District.	7	(4)
In conjunction with our general tests of student transportation we identified certain issues related to 60 additional students.	<u>60</u>	<u>(60)</u>
<b>Totals</b>	<u>67</u>	<u>(64)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G.*)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

# SCHEDULE G

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Nassau 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 review of transportation records evidenced that the ridership of 63 students (3 students in our test) was not properly supported for State transportation funding. Specifically, the dates on which the bus drivers signed the bus reports attesting to the accuracy of the reported ridership were prior to the ridership dates for 55 students. In addition, 5 students were not marked as riding their assigned buses and 3 students were not listed on the bus drivers’ reports. We propose the following adjustments:

**October 2021 Survey**

88 Days in Term

All Other FEFP Eligible Students (25)

**February 2022 Survey**

92 Days in Term

All Other FEFP Eligible Students (38) (63)

**Students  
Transported  
Proposed Net  
Adjustments**

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**February 2022 Survey**

92 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	

**June 2022 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 53] One student in our test was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEP for the student reported in the June 2022 reporting survey period did not indicate a need for Extended School Year services. We propose the following adjustment:

**June 2022 Survey**

12 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(1)</u>	(1)
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4. [Ref. 54] One ESE student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student's IEP indicated that the student met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

**October 2021 Survey**

88 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>(1)</u>	<u>0</u>

**Proposed Net Adjustment**

**(64)**

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Nassau County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily assessable files; (2) only those students who are recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11 day window of the reporting survey period are reported for State transportation funding; (3) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (4) the IEPs of ESE students reported in the summer reporting surveys document the need for Extended School Year services and transportation as a related service.

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

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Nassau 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 Nassau County

For the fiscal year ended June 30, 2022, the District received \$3.4 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	4	10	-
October 2021	67	5,616	529
February 2022	67	5,707	534
June 2022	<u>16</u>	<u>24</u>	<u>176</u>
Totals	<u>154</u>	<u>11,357</u>	<u>1,239</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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

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Kathy K. Burns, Ed.D.  
Superintendent of Schools

## *The Nassau County School District*

1201 Atlantic Avenue  
Fernandina Beach, Florida 32034

(904) 491-9900  
Fax (904) 277-9042  
info@nassau.k12.fl.us

November 13, 2023

Auditor General - Ms. Sherill F. Norman, CPA  
Office of the Auditor General  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

Nassau County School Board has received the preliminary and tentative report on the findings that arose out of your recent audit of the full-time equivalent student enrollment and student transportation as reported under the Florida Educational Finance Program for the fiscal year ended June 30, 2022.

Full-time Equivalent Student Enrollment Findings:

**1. ESOL Issues:**

**a. Ref 3101:**

Corrective Action: We agree with the issues raised, and the ESOL coordinator completed the following to ensure that compliance is maintained:

- Met with the FBMS school counselors on 10/27/2023 to discuss the results and findings, along with providing instructions and directions to ensure proper ELL documents are filed in CUM folders.
- Met with FBMS Principal to discuss the results, findings, and the meeting with the school counselors earlier the same day.

**2. OJT Issues:**

**a. Ref 15101, 15103, 15104, 15105, 15106, 19102, and 19103:**

Corrective Action: We agree with the issues raised, and the CTE Director added the following to ensure that compliance is maintained:

- Timecards are reviewed by each school's OJT teacher, uploaded into a shared file by their data entry operator in the Fall and Spring, and reviewed by the CTE Director or designee. This process allows for timely dual verification to address clerical and/or procedural issues immediately.

**b. Ref 15102:**

Corrective Action: We agree with issues raised and the CTE Director added the following to ensure that compliance is maintained:

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- For students with temporary employment gaps, the OJT Teachers implemented Ready to Work curriculum and micro-credentialing until employment is re-secured.

### **3. ESE Issues:**

#### **a. Ref 15108, 19101, and 26101:**

Corrective Action: The ESE Director understood that reported time on a Hospital Homebound student was based on the amount of service time provided during the FTE window, not based on the time indicated in the IEP. The ESE Director completed the following to ensure that compliance is maintained:

- Informed the Principals and School Level Data Entry Operators to report the time based on the stated time on the IEP.
- Notified ESE Department Chairperson and Lead Therapist of the correct procedure.
- The ESE Help Desk Specialist will support the School Level Data Entry Operators to ensure compliance.

#### **b. Ref 15107:**

Corrective Action: We agree with the issue of providing ESE services to Virtual students, and the ESE Director completed the following to ensure that compliance is maintained:

- Notified ESE Department Chairperson and Lead Therapist of the correct procedure.
- The ESE Help Desk Specialist will support the School Level Data Entry Operators to ensure compliance.

### **4. HR Issues:**

#### **a. Ref 3170:**

Corrective Action: We agree with the finding. Due to the ongoing teacher shortage, we do have an occasional Long-Term Substitute who lacks a valid Florida teaching certificate. In an effort to alleviate this situation over the last few years, we have increased our substitute pay. We also increased long-term sub pay after 10 consecutive days in the same assignment. We have increased our recruiting efforts by advertising for teachers and substitutes on social media and other employment platforms, such as Indeed and Zip Recruiter. Additionally, we spearheaded an initiative to pass an additional ad valorem tax to give an additional salary stipend to teachers and staff over the next four years. The initiative passed with 53% approval. Stipends will be paid out for the first time this fiscal year.

#### **b. Ref 19170:**

Corrective Action: We agree with this finding. One student was assigned to a teacher who did not hold certification in Business Education. Human Resources did not identify this assignment during our manual review in October. There were no students assigned to that teacher for Business Education courses for the second semester. We have reviewed the procedures and

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timelines for identifying Out-of-Field situations. We are also exploring the possibility of an electronic platform to help us identify Out-of-Field situations in the future. Currently, we manually print and review all teacher schedules and cross-reference the Course Code Directory to identify.

## 5. Virtual Issues:

### a. Ref 700101:

Corrective Action: We agree with the issue raised, and the IT&IS Director added the following to ensure that compliance is maintained:

- Virtual staff will compare the final reports from the vendor to Survey 4 to verify all FTE has been reported correctly.

### b. Ref 700401:

Corrective Action: We agree with the issue raised, and the IT&IS Director added the following to ensure that compliance is maintained:

- If a student is reported for a course during Survey 2 or 3 but does not complete the course by the deadline for amending the final student enrollment survey for that fiscal year, the virtual staff will not report the course for funding.
- Virtual staff will use the reports from FLVS to check against the Survey 4 reports to verify any course completed after the final student enrollment survey for that fiscal year is not reported for funding.

### c. Ref 700402:

Corrective Action: We agree with the issue raised, and the IT&IS Director added the following to ensure that compliance is maintained:

- Virtual staff will use the reports from FLVS to check against the Survey 4 reports to verify courses started in a prior school year are not reported for funding.

## 6. Transportation Issues:

### a. Ref 51:

Corrective Action: We agree with the finding and have updated the form as follows:

The survey forms now have a statement on them stating not to date it earlier than the last day of the survey:

Driver (Print Name)	Driver (Signature)	Date*	Verified: Entered:
Aide (Print Name)	Aide (Signature)	Date* *should be no earlier than the last day of the survey.	

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The pre-survey memo to drivers also include this statement.

afternoon

- Sign and date at the bottom of each sheet before you turn it in. **Do not date it prior to the last day of the survey.**
- **DO NOT WRITE ANYTHING ELSE ON THIS FORM.** Don't cross students out, add notes, etc. Just mark the box if the student rode on that day.

**b. Ref 52 and 53:**

Corrective Action: We determined that these were an error on the IEP, we now have a Special-Routes Coordinator who is responsible for verifying paperwork prior to reporting.

**c. Ref 54:**

Corrective Action: We determined that this was a clerical error, we now have a Special-Routes Coordinator who is responsible for verifying paperwork prior to reporting.

If you have additional questions or concerns please do not hesitate to contract me or Ellen Harper, Director of Business Services. We look forward to working with your staff on the next FEFP/FTE Audit.

Sincerely,

*Kathy K Burns*

Kathy K Burns, Ed. D  
Superintendent of Schools  
904-491-9900

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