

**JEFFERSON 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, Eydie Tricquet served as Superintendent of the Jefferson County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Gladys Roann-Watson, Chair from 11-8-21, Vice Chair through 11-7-21	1
Sandra Saunders, Vice Chair from 11-8-21	2
Shirley Washington	3
Bill Brumfield	4
Charles Boland, Chair through 11-7-21	5

The team leader was Alex Riggins, 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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JEFFERSON COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

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) and Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Jefferson 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 15 of the 25 students in our ESOL test and 5 of the 11 students in our ESE Support Levels 4 and 5 test. All 25 students in our ESOL test and all 11 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 160 students in our student transportation test as well as exceptions for 599 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 13 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.0053 (.0433 applicable to District schools other than charter schools and 2.9620 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 10.9312 (.0433 applicable to District schools other than charter schools and 10.8879 applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 756 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 \$47,801 (negative 10.9312 times \$4,372.91), of which \$189 is applicable to District schools other than charter schools and \$47,612 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 Jefferson 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 Jefferson County.

The governing body of the District is the District School Board (School Board) that is composed of five elected members. The executive officer of the School Board is the elected Superintendent of Schools. The District had two schools¹ other than charter schools, three charter schools, and two virtual education cost centers serving PK through 12th-grade students.

As required by State law,² in February 2017, the School Board submitted to the SBE the District 2016-17 fiscal year turnaround option plan (Plan) for the Jefferson County Elementary School and the Jefferson County Middle/High School. According to the Plan, the School Board selected the option to close and reopen the District schools as one or more charter schools, each with a governing board.

In April 2017, the School Board entered into a 5-year agreement with Somerset Academy, Inc. (Somerset) to turn over day-to-day operations of the District schools effective July 2017. Pursuant to the agreement, Somerset would operate three separate charter schools: a charter elementary school, a charter middle school, and a charter high school. The School Board approved a separate charter for each of the three charter schools in April 2017.

The Jefferson County K-12, A Somerset School (Somerset School) is a combination of the three charter schools operated by Somerset at the location of the Jefferson Middle/High School. The governing body of Somerset School is the Somerset Board of Directors, which is composed of nine directors.

Somerset was approved and designated as a hope operator, effective March 27, 2018. A hope operator is a nonprofit organization that operates three or more charter schools that serve students in grades K-12 in Florida or other states with a record of serving students from low-income families and is designated as a hope operator by the SBE.

Teacher certification requirements are specified in Section 1012.56, Florida Statutes. However, pursuant to Section 1002.333(6)(d), Florida Statutes, as a hope operator, Somerset may employ school administrators and instructional personnel who do not meet the requirements of Section 1012.56, Florida Statutes, if the school administrators and instructional personnel are not ineligible for such employment under Section 1012.315, Florida Statutes.

The District reported two virtual education cost centers, Jefferson Virtual Instruction Program, which operated under a Memorandum of Understanding between Somerset School and Somerset Virtual

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

² Section 1002.33(4), Florida Statutes.

Academy, and Jefferson Virtual Franchise, which operated under a franchise agreement with the Florida Virtual School. The Jefferson Virtual Instruction Program and the Jefferson Virtual Franchise were not included in the agreement between the School Board and Somerset to operate as virtual charter schools. As such, the governing board of the Jefferson Virtual Instruction Program and the Jefferson Virtual Franchise is the School Board.

For the fiscal year ended June 30, 2022, State funding totaling \$3.2 million was provided through the FEFP to the District for the District-reported 748.73 unweighted FTE as recalibrated, which included 669.26 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

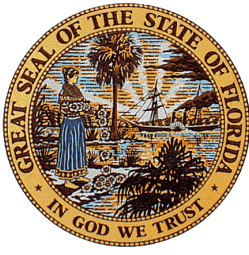
School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, 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 survey³ 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 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 \$308,396 for student transportation as part of the State funding through the FEFP.

³ FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Jefferson 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 and Exceptional Student Education Support Levels 4 and 5 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 and Exceptional Student Education Support Levels 4 and 5, the Jefferson 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 weaknesses⁴ 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.

⁴ 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 and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
March 22, 2024

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2022, the Jefferson County District School Board (District) reported to the DOE 748.73 unweighted FTE as recalibrated, which included 669.26 unweighted FTE as recalibrated for charter schools, at two District schools other than charter schools, three charter schools, and two virtual education cost centers.

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 (seven) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (866) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 15 of the 25 students in our ESOL test⁵ and 5 of the 11 students in our ESE Support Levels 4 and 5 test.⁶ All 25 students in our ESOL test and all 11 students in our ESE Support Levels 4 and 5 test attended 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	6	4	643	35	1	542.7600	20.8577	7.8822
Basic with ESE Services	6	4	151	12	1	151.2500	10.0911	.0005
ESOL	3	3	60	25	15	38.9800	15.9942	(8.3822)
ESE Support Levels 4 and 5	4	3	12	11	5	7.5800	7.0056	(2.5058)
Career Education 9-12	1	-	-	-	-	8.1600	.0000	.0000
All Programs	7	4	<u>866</u>	<u>83</u>	<u>22</u>	<u>748.7300</u>	<u>53.9486</u>	<u>(3.0053)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (62, of which 2 are applicable to District schools other than charter schools and

⁵ For ESOL, the material noncompliance is composed of Findings 3, 7, and 12 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, and 8 on *SCHEDULE D*.

60 are 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.

From the population of teachers, we selected 30 and found no exceptions. Twenty-eight (93 percent) of the 30 teachers in our test 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.

SCHEDULE B

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

<u>District Schools Other Than Charter Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
112 Grades 4-8 with ESE Services	(.0433)	1.000	(.0433)
Subtotal	(.0433)		(.0433)
<u>Charter Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	2.7984	1.126	3.1510
102 Basic 4-8	2.5848	1.000	2.5848
103 Basic 9-12	2.4990	1.010	2.5240
112 Grades 4-8 with ESE Services	.0438	1.000	.0438
130 ESOL	(8.3822)	1.199	(10.0503)
254 ESE Support Level 4	(2.5058)	3.648	(9.1412)
Subtotal	(2.9620)		(10.8879)
<u>Total of Schools</u>			
<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	2.7984	1.126	3.1510
102 Basic 4-8	2.5848	1.000	2.5848
103 Basic 9-12	2.4990	1.010	2.5240
112 Grades 4-8 with ESE Services	.0005	1.000	.0005
130 ESOL	(8.3822)	1.199	(10.0503)
254 ESE Support Level 4	(2.5058)	3.648	(9.1412)
Total	(3.0053)		(10.9312)

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>#0021</u> *	<u>#0024</u> *	<u>#0111</u> *	
101 Basic K-3	.....	.....	2.7984	2.7984
102 Basic 4-8	2.5848	.....	.....	2.5848
103 Basic 9-12	.2142	2.2848	.....	2.4990
112 Grades 4-8 with ESE Services	1.0438	.....	(1.0000)	.0438
130 ESOL	(2.7990)	(2.2848)	(3.2984)	(8.3822)
254 ESE Support Level 4	<u>(2.0441)</u>	<u>(.4617)</u>	.....	<u>(2.5058)</u>
Total	<u>(1.0003)</u>	<u>(.4617)</u>	<u>(1.5000)</u>	<u>(2.9620)</u>

¹ These 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>#7001</u>	<u>Total</u>
101 Basic K-3	2.7984	.....	2.7984
102 Basic 4-8	2.5848	.....	2.5848
103 Basic 9-12	2.4990	.....	2.4990
112 Grades 4-8 with ESE Services	.0438	(.0433)	(.0005)
130 ESOL	(8.3822)	.....	(8.3822)
254 ESE Support Level 4	<u>(2.5058)</u>	.....	<u>(2.5058)</u>
Total	<u>(2.9620)</u>	<u>(.0433)</u>	<u>(3.0053)</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

Jefferson 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 – Attendance Procedures

1. [Ref. 1] Three schools in our test, Jefferson County Middle School #0021, Jefferson County High School #0024, and Jefferson County Elementary School #0111, were operated and managed by Somerset Academy, Inc. during the 2021-22 school year as charter schools. The schools were at the same location and had the same principal and administrative staff. Our examination of the schools' attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and 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:

- a. The principal did not certify student attendance for the 2021-22 school year. The principal (or the principal's designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report.

(Finding Continues on Next Page)

Findings

Districtwide – Performance of Attendance Procedures (Continued)

- b. The principal or the principal’s designee did not ensure that documentary evidence was maintained on each individual student showing tardies, days present, and days absent. Schools did not maintain a record of when students arrived late or left early.
- c. A sign-in/sign-out sheet or other means used to show changes to the original absentee records was not maintained.
- d. The original absentee records, and any documents showing changes to the original absentee records, the absentee slip, OMR (Optical Mark Recognition) card, or similar recordkeeping device, along with an automated record, were not maintained for a period of 3 years or until all applicable FTE audits have been released.

Since we were able to verify that the attendance activity in the District’s School Management System (FOCUS) for scheduling, and attendance recordkeeping was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey periods with the exception of students proposed for adjustment in Findings 5 (Ref. 2104), 8 (Ref. 2403), 10 (Ref. 11102), and 11 (Ref. 11103), we present this disclosure finding with no proposed adjustment.

.0000

Jefferson County Middle, A Somerset Charter School (#0021)

2. [Ref. 2101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 1,925 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,500 CMW to 2,085 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

3. [Ref. 2102] The *ELL Student Plans* for seven ELL students were completed after the October 2021 reporting survey period. We also noted the following for four of the seven students:

- a. ELL Committees were not convened by October 1 to consider two students’ continued ESOL placements beyond 3 years from each student’s DEUSS.

(Finding Continues on Next Page)

Findings

Jefferson County Middle, A Somerset Charter School (#0021) (Continued)

- b. The English language proficiency of two students was not assessed, and ELL Committees were not convened within 30 school days prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.

We propose the following adjustment:

102 Basic 4-8	2.5848	
103 Basic 9-12	.2142	
130 ESOL	<u>(2.7990)</u>	.0000

4. [Ref. 2103] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0438	
254 ESE Support Level 4	<u>(1.0438)</u>	.0000

5. [Ref. 2104] School records did not evidence the attendance of two ESE students who were reported in the October 2021 and February 2022 reporting survey periods; therefore, the students should not have been reported for FEFP finding. (See Finding 1.) We propose the following adjustment:

254 ESE Support Level 4	<u>(1.0003)</u>	<u>(1.0003)</u>
		<u>(1.0003)</u>

Jefferson County High, A Somerset Charter School (#0024)

6. [Ref. 2401] The course schedules for several students in our test were incorrectly reported. The School's bell schedule supported 1,925 weekly instructional minutes and met the minimum reporting of CMW; however, the students' course schedules were reported for 1,250 CMW to 1,750 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

7. [Ref. 2402] The *ELL Student Plans (Plan)* for four ELL students were completed after the October 2021 reporting survey period. We also noted that:
(Finding Continues on Next Page)

Findings

Jefferson County High, A Somerset Charter School (#0024) (Continued)

- a. The course schedule accompanying one student’s *Plan* did not indicate the student’s Math course was to employ ESOL strategies.
- b. ELL Committees were not convened by October 1 to consider three of the students’ continued ESOL placements beyond 3 years from each student’s DEUSS.

We propose the following adjustment:

103 Basic 9-12	2.2848	
130 ESOL	<u>(2.2848)</u>	.0000

8. [Ref. 2403] School records did not evidence the attendance of one ESE student who was reported in the October 2021 reporting survey period. (See Finding 1.) We propose the following adjustment:

254 ESE Support Level 4	<u>(.4617)</u>	<u>(.4617)</u>
		<u>(.4617)</u>

Jefferson County Elementary, A Somerset Charter School (#0111)

9. [Ref. 11101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedule supported 2,100 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were reported for 1,610 CMW to 1,970 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

.0000

10. [Ref. 11102] School records did not evidence the attendance of one student who was reported in the February 2022 reporting survey period; therefore, the student should not have been reported for FEFP funding. (See Finding 1.) We propose the following adjustment:

101 Basic K-3	<u>(.5000)</u>	(.5000)
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Findings

Jefferson County Elementary, A Somerset Charter School (#0111) (Continued)

11. [Ref. 11103] The teacher of record for two students (not in our test) entered attendance into the District’s School Management System (FOCUS) for only one day during the October 2021 reporting survey period and both students were absent from school that day. (See Finding 1.) We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	(1.0000)
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12. [Ref. 11104] Four ELL students were incorrectly reported, as follows:

- a. ELL Committees were not convened by October 1 to consider three students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We also noted that the parents of two of these students were not notified of the students’ initial ESOL placements. In addition, the ELL Plans were completed after the October 2021 reporting survey period.
- b. The English language proficiency of one student was not assessed timely to the students ELL Committee. In addition, there was no evidence provided to indicate that the student’s parents had been invited to the ELL Committee meeting.

We propose the following adjustment:

101 Basic K-3	3.2984	
130 ESOL	<u>(3.2984)</u>	.0000
		<u>(1.5000)</u>

Jefferson Virtual Instruction Program (#7001)

13. [Ref. 700101] The course schedule for one virtual education student in our Basic with ESE Services test was incorrectly reported. The student earned a half-credit for one course but was reported for a full-year course. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.0433)</u>	(.0433)
		<u>(.0433)</u>

Proposed Net Adjustment

(3.0053)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Jefferson County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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*; (2) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (3) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (4) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (5) 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; (6) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (7) parents are timely notified of their child's ESOL placement; and (8) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE.

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 1002.333, Florida Statutes, *Persistently low-performing schools*

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.315, Florida Statutes, *Screening standards*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Jefferson 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 Jefferson 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 Jefferson 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 two schools other than charter schools, three charter schools, and two virtual education cost centers serving PK through 12th-grade students.

As required by State law, in February 2017, the School Board submitted to the SBE the District 2016-17 fiscal year turnaround option plan (Plan) for the Jefferson County Elementary School and the Jefferson County Middle/High School. According to the Plan, the School Board selected the option to close and reopen the District schools as one or more charter schools, each with a governing board.

In April 2017, the School Board entered into a 5-year agreement with Somerset Academy, Inc. (Somerset) to turn over day-to-day operations of the District schools effective July 2017. Pursuant to the agreement, Somerset would operate three separate charter schools: a charter elementary school, a charter middle school, and a charter high school. The School Board approved a separate charter for each of the three charter schools in April 2017.

The Jefferson County K-12, A Somerset School (Somerset School) is a combination of the three charter schools operated at the location of the Jefferson Middle/High School by Somerset. The governing body of Somerset School is the Somerset Board of Directors, which is composed of nine directors.

Somerset was approved and designated as a hope operator, effective March 27, 2018. A hope operator is a nonprofit organization that operates three or more charter schools that serve students in grades K-12 in Florida or other states with a record of serving students from low-income families and is designated as a hope operator by the SBE.

Teacher certification requirements are specified in Section 1012.56, Florida Statutes. However, pursuant to Section 1002.333(6)(d), Florida Statutes, as a hope operator, Somerset may employ school administrators and instructional personnel who do not meet the requirements of Section 1012.56, Florida Statutes, if the school administrators and instructional personnel are not ineligible for such employment under Section 1012.315, Florida Statutes.

The District reported two virtual education cost centers, Jefferson Virtual Instruction Program, that operated under a Memorandum of Understanding between Somerset School and Somerset Virtual Academy, and Jefferson Virtual Franchise, which operated under a franchise agreement with the Florida Virtual School. The Jefferson Virtual Instruction Program and the Jefferson Virtual Franchise were not included in the agreement between the School Board and Somerset to operate as a virtual charter school. As such, the governing board of the Jefferson Virtual Instruction Program and the Jefferson Virtual Franchise is the School Board.

For the fiscal year ended June 30, 2022, State funding totaling \$3.2 million was provided through the FEFP to the District for the District-reported 748.73 unweighted FTE as recalibrated, which included 669.26 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 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*

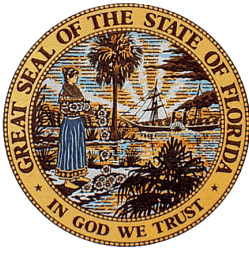
Chapter 1010, Florida Statutes, *Financial Matters*
 Chapter 1011, Florida Statutes, *Planning and Budgeting*
 Chapter 1012, Florida Statutes, *Personnel*
 SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*
 SBE Rules, Chapter 6A-4, FAC, *Certification*
 SBE Rules, Chapter 6A-6, FAC, *Special 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 – Attendance Procedures*	1
1. Jefferson County Middle, A Somerset Charter School*	2 through 5
2. Jefferson County High, A Somerset Charter School*	6 through 8
3. Jefferson County Elementary, A Somerset Charter School*	9 through 12
4. Jefferson Virtual Instruction Program	13

* Charter School



Sherrill F. Norman, CPA
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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 Jefferson 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 F)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards 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 judgement, 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 Jefferson 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 weaknesses⁸ 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

⁸ 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 our findings 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
March 22, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Jefferson 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 (43) 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 (1,119) 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	10
All Other FEFP Eligible Students	<u>1,109</u>
Total	<u>1,119</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 160 of 214 students in our student transportation test.¹

¹ For student transportation, the material noncompliance is composed of Findings 1 and 4 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Vehicles</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 vehicles in operation was overstated.	(32)	-	-
Our tests included 214 of the 1,119 students reported as being transported by the District.	-	160	(157)
In conjunction with our general tests of student transportation we identified certain issues related to 599 additional students.	-	<u>599</u>	<u>(599)</u>
Totals	<u>(32)</u>	<u>759</u>	<u>(756)</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

Jefferson 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.

1. [Ref. 52] The 31 bus and 1 multi-purpose passenger vehicle driver reports for the July 2021, October 2021, and June 2022 reporting survey periods were not available for our examination (655 students, 141 in our test).

For the February 2022 reporting survey, period we identified exceptions for 101 students (16 in our test). Specifically:

- a. One bus driver report was missing and could not be located (2 students).
- b. Students were not listed on the bus driver's report as assigned (9 students).
- c. Students did not ride the bus assigned (41 students).
- d. Students were marked for ridership after the bus driver signed attesting to the ridership (3 students).
- e. One bus driver's report was not signed and was dated December 31, 2022, after the date of the February reporting survey period (46 students).

Consequently, the student ridership of the 756 students (157 in our test) reported on these vehicles could not be validated for those reporting survey periods. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
July 2021 Survey		
Number of Buses in Operation	(12)	
October 2021 Survey		
Number of Buses in Operation	(10)	
February 2022 Survey		
Number of Buses in Operation	(1)	
June 2022 Survey		
Number of Buses in Operation	<u>(8)</u>	
Number of Passenger Vehicles	<u>(1)</u>	
	<u>(31)</u>	<u>(1)</u>
July 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	(146)	
October 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(482)	
February 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(101)	
June 2022 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(20)</u>	(756)

2. [Ref. 51] Our general tests disclosed that students were reported for an incorrect number of DIT in the July 2021, October 2021, February 2022, and June 2022 reporting survey periods. Specifically, the students were reported for 90 DIT in the July 2021, October 2021, February 2022, and June 2022 reporting survey periods rather than 8, 85, 91, and 16 DIT, in accordance with the District’s instructional calendars. In addition, students were transported to a school in Leon County and were reported for 90 DIT in the February 2022 and June 2022 reporting survey periods rather than 92 and 12 DIT, in accordance with Leon County’s instructional calendar. Since the students in the *(Finding Continues on Next Page)*

Findings

July 2021, October 2021, and June 2022 reporting survey periods were proposed for adjustment in Finding 1 (Ref. 52), we present this disclosure finding with no proposed adjustments for those reporting survey periods. However, we propose the following adjustment for the incorrect DIT in the February 2022 reporting survey period:

February 2022 Survey

92 Days in Term

All Other FEFP Eligible Students	2	
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91 Days in Term

IDEA – PK through Grade 12, Weighted	3	
All Other FEFP Eligible Students	358	

90 Days in Term

IDEA – PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(360)</u>	0

3. [Ref. 53] Our general tests disclosed that 139 students were incorrectly reported in the All Other FEFP Eligible Students ridership category during the July 2021 or June 2022 reporting survey periods. Specifically, we noted:

- a. 1 student’s IEP did not document the need for transportation services and 124 students were not classified as students with disabilities under IDEA; consequently, the students were not eligible for State transportation funding. We also noted that 6 of these students were not enrolled in school during the July 2021 or June 2022 reporting survey periods.
- b. 12 students’ IEPs did not authorize ESY services.
- c. The IEPs for 2 students were not available at the time of our examination and could not be subsequently located.

Since the students were proposed for adjustment in Finding 1 (Ref. 52), we present this disclosure finding with no proposed adjustment. 0

4. [Ref. 54] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. Additionally, four of the students were not enrolled in school during the July 2021 reporting survey period; consequently, the students were not eligible for State transportation funding. We determined that the six remaining students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We also *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

noted the IEPs for two of the ten students did not indicate the need for ESY services. Since seven of the students in the July and October 2021 reporting survey periods were proposed for adjustment in Finding 1 (Ref. 52), we present this disclosure finding with no proposed adjustment for these students. However, we propose the following adjustment for the three students in our test in the February 2022 reporting survey period:

February 2022 Survey

91 Days in Term

IDEA – PK through Grade 12, Weighted

(3)

All Other FEFP Eligible Students

3

0

Proposed Net Adjustment

(756)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Jefferson 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) 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 accessible files; (3) 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; (4) only ESE students requiring ESY services as noted on the students' IEPs that also specify a need for transportation as a related service, and students attending non-residential DJJ Programs are eligible to be reported for State transportation funding during the summer reporting survey periods; and (5) 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.

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

For the fiscal year ended June 30, 2022, the District received \$308,396 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>
July 2021	12	150
October 2021	10	485
February 2022	12	464
June 2022	<u>9</u>	<u>20</u>
Totals	<u>43</u>	<u>1,119</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
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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



Eydie Tricquet, Superintendent
1490 W. Washington St. | Monticello, Florida 32344
Phone 850.342.0100 | JeffersonSchools.net

March 22, 2024

Sherrill F. Norman, CPA,
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Sherrill F. Norman, CPA,

Here are my responses to the Jefferson County District School Board Florida Education Finance Program Full Time Equivalent Student Enrollment and Student Transportation Attestation Examination Report No. 2024-XXX.

Reply to Attestation Examination Report No. 2024-XXX

During the 2021-2022 school year, the Jefferson County School District was under the oversight of the Florida Department of Education. The school system was operated by Somerset Academy, Inc.

Schedule D:

Response:

I cannot confirm or deny any of the findings in Schedule D. The school was operated by Somerset Academy, Inc. I was not involved in the day-to-day operations, nor was I involved with creating procedures.

Schedule G:

Response:

I cannot confirm or deny any of the findings in Schedule G. The school was operated by Somerset Academy, Inc. I was not involved in the day-to-day operations, nor was I involved with creating procedures.

Schedule H:

Upon regaining full control of the Jefferson County School District on July 1, 2022, procedures for taking attendance both in the classroom and in transportation have been put in place to accurately reflect student's attendance and ridership.

Respectfully submitted,

Eydie Tricquet
Superintendent



Gladys Roann-Watson | District 1 Sandra Saunders | District 2 Shirley Washington | District 3
Bill Brumfield | District 4 Charles Boland | District 5

