

**GADSDEN 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, Elijah Key Jr. served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Cathy S. Johnson	1
Steve Scott, Vice Chair	2
Leroy McMillan, Chair	3
Charlie D. Frost	4
Karema D. Dudley	5

The team leader was John Ray Speaks Jr., CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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GADSDEN COUNTY DISTRICT SCHOOL BOARD
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GADSDEN COUNTY DISTRICT SCHOOL BOARD
LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DJJ	Department of Juvenile Justice
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, English for Speakers of Other Languages (ESOL), ESE Support Levels 4 and 5, and student transportation, the Gadsden County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2022. Specifically, we noted:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 11 of the 37 teachers in our test. None of the 37 teachers in our test taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 7 of the 21 students in our Basic with ESE Services test, 4 of the 14 students in our ESOL test, and 7 of the 11 students in our ESE Support Levels 4 and 5 test. None of the students attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 148 of the 269 students in our student transportation test as well as exceptions for 2,522 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 26 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 22.1278 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 45.3345 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 2,662 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 \$198,244 (negative 45.3345 times \$4,372.91), all of which is applicable to District schools other than charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Gadsden 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 Gadsden 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 15 schools¹ other than charter schools, 1 charter school, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$25 million was provided through the FEFP to the District for the District-reported 4,721.59 unweighted FTE as recalibrated, which included 504.49 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

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

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Programs are not included in the recalibration to 1.0 FTE.

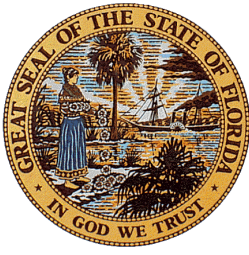
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs. However, if a student only has FTE student enrollment reported in one FTE membership survey² of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to John M. McKay Scholarships for Students with Disabilities Program and Family Empowerment Scholarship Programs.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under Individuals with Disabilities Education Act (IDEA), be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$1.4 million for student transportation as part of the State funding through the FEFP.

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

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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 Gadsden County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2021-22* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

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

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

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our Basic with Exceptional Student Education Services, English for Speakers of Other Languages, 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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, and Exceptional Student Education Support Levels 4 and 5, the Gadsden County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services, English for Speakers of Other Languages, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
April 24, 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 Gadsden County District School Board (District) reported to the DOE 4,721.59 unweighted FTE as recalibrated, which included 504.49 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 1 charter school, 1 cost center, and 2 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 (19) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (1,447) 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 7 of the 21 students in our Basic with ESE Services test,⁴ 4 of the 14 students in our ESOL test,⁵ and 7 of the 11 students in our ESE Support Levels 4 and 5 test.⁶ None of the students with exceptions 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	17	6	1,176	39	3	3,635.4400	27.8260	(7.7350)
Basic with ESE Services	18	5	226	21	7	803.5600	15.3911	(.8828)
ESOL	10	2	33	14	4	160.4400	7.5708	(3.8182)
ESE Support Levels 4 and 5	10	2	12	11	7	39.4900	9.5000	(7.8979)
Career Education 9-12	5	-	-	-	-	82.6600	.0000	(1.7939)
All Programs	19	6	<u>1,447</u>	<u>85</u>	<u>21</u>	<u>4,721.5900</u>	<u>60.2879</u>	<u>(22.1278)</u>

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 3, 6, 17, 21, and 25 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 4, 5, and 16 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 6, 7, 8, 9, and 22 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) The population of teachers (114) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 11 of the 37 teachers in our test.⁷

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.

⁷ For teachers, the material noncompliance is composed of Findings 2, 10, 11, 12, 13, 14, 15, 18, 19, 23, and 24 on *SCHEDULE D*.

SCHEDULE B

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	(6.2573)	1.126	(7.0457)
102 Basic 4-8	(.5122)	1.000	(.5122)
103 Basic 9-12	(.9655)	1.010	(.9752)
111 Grades K-3 with ESE Services	(.0435)	1.126	(.0490)
113 Grades 9-12 with ESE Services	(.8393)	1.010	(.8477)
130 ESOL	(3.8182)	1.199	(4.5780)
254 ESE Support Level 4	(7.4822)	3.648	(27.2951)
255 ESE Support Level 5	(.4157)	5.340	(2.2198)
300 Career Education 9-12	<u>(1.7939)</u>	1.010	<u>(1.8118)</u>
Total	<u>(22.1278)</u>		<u>(45.3345)</u>

¹ See NOTE A7.

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

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹			<u>Balance Forward</u>
	<u>#0051</u>	<u>#0101</u>	<u>#0231</u>	
101 Basic K-3	.....	(3.2573)	.....	(3.2573)
102 Basic 4-8	.....	.....	(.5122)	(.5122)
103 Basic 9-12	(4.1882)	.....	2.2227	(1.9655)
111 Grades K-3 with ESE Services	.....	(.0435)	.....	(.0435)
113 Grades 9-12 with ESE Services	.6598	.....	(.4991)	.1607
130 ESOL	(2.5756)	(1.2426)	.....	(3.8182)
254 ESE Support Level 4	(6.9820)	.....	(.5002)	(7.4822)
255 ESE Support Level 5	(.4157)	.....	.....	(.4157)
300 Career Education 9-12	<u>(.5705)</u>	<u>.....</u>	<u>(1.2234)</u>	<u>(1.7939)</u>
Total	<u>(14.0722)</u>	<u>(4.5434)</u>	<u>(.5122)</u>	<u>(19.1278)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#7001</u>	<u>#8016</u>	
101 Basic K-3	(3.2573)	.....	(3.0000)	(6.2573)
102 Basic 4-8	(.5122)	.....	.....	(.5122)
103 Basic 9-12	(1.9655)	1.0000	.....	(.9655)
111 Grades K-3 with ESE Services	(.0435)	.....	.....	(.0435)
113 Grades 9-12 with ESE Services	.1607	(1.0000)	.....	(.8393)
130 ESOL	(3.8182)	.....	.....	(3.8182)
254 ESE Support Level 4	(7.4822)	.....	.....	(7.4822)
255 ESE Support Level 5	(.4157)	.....	.....	(.4157)
300 Career Education 9-12	<u>(1.7939)</u>	<u>.....</u>	<u>.....</u>	<u>(1.7939)</u>
Total	<u>(19.1278)</u>	<u>.0000</u>	<u>(3.0000)</u>	<u>(22.1278)</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

Gadsden 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. Our examination of the District's attendance procedures (involving the four brick and mortar schools in our test) disclosed that the schools' student information and attendance recordkeeping procedures were not always in place to ensure that student attendance recordkeeping was complete, accurate, and maintained in an auditable format, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*.

During the 2021-22 school year the District utilized Skyward as their automated attendance recordkeeping system, but subsequently transitioned to Focus, a computerized Web-based system for student schedule and attendance record keeping. Our review of the schools' attendance recordkeeping procedures along with attendance records recorded in Skyward, attendance records uploaded to Focus, attendance verification reports, source records prepared by a substitute teacher in the classroom or in testing locations, student sign-in and sign-out logs, and other documentation related to student enrollment and attendance activity disclosed one or more of the following issues:

(Finding Continues on Next Page)

Findings

Districtwide – Attendance Procedures (Continued)

- a. School records did not evidence that the *Unrecorded Class Attendance Report* generated from Skyward, which documents the teachers who did not record student attendance on a given day, was monitored by school staff and, as a result, the documentation to support a monitor’s review was not created or retained.
- b. Student withdrawal dates were not entered into Skyward timely, resulting in students who were no longer enrolled being marked as in attendance and reported with the survey results.
- c. Attendance documentation (i.e., source records prepared by a substitute in the classroom) was not always sufficient to identify the students who were present or absent or the applicable date of attendance and was not always signed and dated by the substitute teacher attesting to the accuracy of the attendance results.
- d. The attendance of students marked present for only random periods during the day was not always supported by the sign-in and sign-out logs.
- e. Documentation supporting attendance entries in Skyward recorded by school personnel other than the teacher of record was not retained.

We were able to validate that the students were present at least 1 day during the reporting survey periods with the exception of the students discussed in Findings 3 (Ref. 5101), 16 (Ref. 10101), 20 (Ref. 23101), and 26 (Ref. 801601/02). Each of these findings will note the issues relative to their school and any proposed adjustments for students we could not validate. Thus, we present this disclosure finding with no proposed adjustment.

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Gadsden County High School (#0051)

2. [Ref. 5176] One teacher was not properly certified but was approved by the School Board to teach out of field; however, District records did not evidence that the teacher had earned 6 hours of college credit toward the out-of-field assignment. In addition, the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding 9 (Ref. 5107), we present this disclosure finding with no proposed adjustment.

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3. [Ref. 5101] Our examination of the School’s student information and attendance records disclosed that, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance* (Finding Continues on Next Page)

Findings

Gadsden County High School (#0051) (Continued)

Recordkeeping System Handbook, procedures were not always in place to ensure the complete and accurate reporting of attendance.

The specific issues noted at this School were issues a., b., c., and d. identified in Finding 1. We were unable to validate attendance for 32 students (1 student in our Exceptional Basic test). Specifically, we noted 10 students were not enrolled during the reporting survey period, 8 students were recorded as absent all 11 days of the reporting survey period, and 14 students were marked present periodically during the day but their attendance was not supported by the sign-in or sign-out logs. Accordingly, we propose the following adjustment:

103 Basic 9-12	(11.5021)	
113 Grades 9-12 with ESE Services	(1.9996)	
300 Career Education 9-12	<u>(.5705)</u>	(14.0722)

4. [Ref. 5102] The English language proficiency for two ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary date to consider the students continued ESOL placement beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.0052	
130 ESOL	<u>(1.0052)</u>	.0000

5. [Ref. 5103] The *ELL Student Plan* (Plan) for one ELL student was not dated for the 2021-22 school year; consequently, we were unable to determine if the Plan had been timely prepared. We also noted that the student's course schedule was not included in the student's Plan. In addition, the parents of this student were not notified of their child's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7156	
130 ESOL	<u>(.7156)</u>	.0000

6. [Ref. 5104] The IEPs for two ESE students and the IEP and *Matrix of Services* form for one ESE student were not available at the time of our examination and could not be subsequently located. (Two students in our Exceptional Basic test and one student in our ESE Support Levels 4 and 5 test). We propose the following adjustment:

103 Basic 9-12	2.3404	
113 Grades 9-12 with ESE Services	(1.3404)	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gadsden County High School (#0051) (Continued)

7. [Ref. 5105] The *Matrix of Services* (Matrix) form for one ESE student was not dated; consequently, we were unable to determine if the Matrix had been timely reviewed and updated. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

8. [Ref. 5106] The *Matrix of Services* form for one ESE student was not reviewed and updated when the student’s IEP was prepared. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

9. [Ref. 5107] Three ESE students were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.9998	
254 ESE Support Level 4	<u>(1.9998)</u>	.0000

10. [Ref. 5171] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach the student out of field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status, and the teacher had earned none of the 180 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.0738	
130 ESOL	<u>(.0738)</u>	.0000

11. [Ref. 5172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Social Science. We propose the following adjustment:

103 Basic 9-12	.4260	
130 ESOL	<u>(.4260)</u>	.0000

12. [Ref. 5173] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.4320	
254 ESE Support Level 4	<u>(1.4320)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gadsden County High School (#0051) (Continued)

13. [Ref. 5174] One teacher was not properly certified and was not approved by the School Board to teach ESE out of field until October 26, 2021, which was after the October 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.9659	
254 ESE Support Level 4	(.5502)	
255 ESE Support Level 5	<u>(.4157)</u>	.0000

14. [Ref. 5175] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught a course that required certification in Reading and ESOL. In addition, the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.3550	
130 ESOL	<u>(.3550)</u>	<u>.0000</u>

(14.0722)

Gadsden Elementary Magnet School (#0101)

15. [Ref. 10171] One teacher did not hold a valid teaching certificate and was not otherwise qualified to teach. Since the student was adjusted in Finding 16 (Ref. 10101), we present this disclosure finding with no proposed adjustment.

.0000

16. [Ref. 10101] Our examination of the School's student information and attendance records disclosed that, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE *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.

The specific issues noted at this School were issues a. and c. identified in Finding 1. We were unable to validate attendance for nine students (one student in our ESOL test) as the teacher of record did not record attendance during the October 2021 reporting survey period. Accordingly, we propose the following adjustment:

101 Basic K-3	(4.0857)	
130 ESOL	<u>(.4142)</u>	(4.4999)

17. [Ref. 10102] One PK student in our Basic with ESE Services test was reported for more instructional time than was scheduled by the student's IEP. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.0435)</u>	(.0435)
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Findings

Gadsden Elementary Magnet School (#0101) (Continued)

18. [Ref. 10172] One teacher taught Language Arts and Basic subject area courses to an ELL student but was not properly certified and was not approved by the School Board to teach the student out of field. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8284	
130 ESOL	<u>(.8284)</u>	<u>.0000</u>
		<u>(4.5434)</u>

Carter Parramore Academy (#0231)

19. [Ref. 23171] One teacher was not properly certified and not approved by the School Board to teach out of field. The teacher was certified in Business Education but taught a course that required certification in Reading. In addition, the student’s parents were not notified of the teacher’s out-of-field status. Since the student was adjusted in Finding 22 (Ref. 23103), we present this disclosure finding with no proposed adjustment.

.0000

20. [Ref. 23101] Our examination of the School’s student information and attendance records disclosed that, contrary to SBE Rules 6A-1.044 and 6A-1.0453, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure that complete and accurate reporting of attendance.

The specific issues noted at this School were issues a. and d. identified in Finding 1. We were unable to validate attendance for one student in our Basic test marked present periodically during the day, attendance was not supported by the sign-in or sign-out logs, and the teacher of record was not documented as having recorded student attendance. Accordingly, we propose the following adjustment:

102 Basic 4-8	<u>(.5122)</u>	<u>(.5122)</u>
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Carter Parramore Academy (#0231) (Continued)

21. [Ref. 23102] Two ESE students did not have valid IEPs covering the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	.9993	
113 Grades 9-12 with ESE Services	<u>(.9993)</u>	.0000

22. [Ref. 23103] One ESE student was not reported in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

23. [Ref. 23172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESOL and ESE but taught courses that required certification in Math, Social Science, and Business Education. In addition, the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	.2770	
300 Career Education 9-12	<u>(.2770)</u>	.0000

24. [Ref. 23173] Our testing of teacher qualifications disclosed that one exchange teacher was not properly certified to teach Physical Education and Business Education courses. The DOE’s Course Code Directory stipulates that “exchange teachers must be appropriately assigned as a primary instructor to teach either language/cultural immersion courses or courses in content area(s) for which they are qualified as directly related to their advanced academic preparation and teaching experience in their home country.” The teacher held a valid Exchange Teacher Certificate; however, our review of the teacher’s academic and teaching experience did not evidence sufficient content area expertise to teach these courses. Accordingly, we propose the following adjustment:

103 Basic 9-12	.9464	
300 Career Education 9-12	<u>(.9464)</u>	.0000

(.5122)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Gadsden Virtual Instruction Program (#7001)

25. [Ref. 700101] The IEP for one ESE student covering the 2021-22 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	1.0000	
113 Grades 9-12 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Bold Step Infant Care (#8016)

26. [Ref. 801601/02] Our examination of the School’s student information and attendance records disclosed that, contrary to SBE Rules 6A-1.044, and 6A-1.0453, FAC, and the DOE *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 (Ref. 801601). The specific issues noted at this School were issues a., c., and e. identified in Finding 1.

We also noted that School records did not evidence that three PK students (two in our Basic test) were eligible to be reported for State FEFP funding (Ref. 801602). Specifically, Section 1003.54(3)(e), Florida Statutes, provides that “children enrolled in childcare provided by the District shall be funded at the special program cost factor pursuant to Section 1011.62, Florida Statutes, if the parent or parents are enrolled full time in a school District.” District records did not evidence that the students’ parents were enrolled in school. Since the students were not eligible for FEFP funding (Ref. 801602), we propose the following adjustment:

<u>Ref. 801602</u>		
101 Basic K-3	<u>(3.0000)</u>	<u>(3.0000)</u>
		<u>(3.0000)</u>

Proposed Net Adjustment

(22.1278)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Gadsden 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 *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) only students who are enrolled at least 1 day during the reporting FTE membership survey week, and in attendance at least 1 day during the 11-day reporting survey window are reported for FEFP funding, and documentation is retained to support this reporting; (3) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained and properly prepared to support that reporting, particularly for students in the Basic and Basic with ESE Programs; (4) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the student's DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the student's DEUSS anniversary date, and ELL Committees are timely convened subsequent to these assessments; (5) *ELL Student Plans* are timely prepared and are retained in the students' files; (6) parents are timely notified of their child's ESOL placement; (7) IEPs are timely prepared and retained in readily accessible files; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared or reviewed; (9) only PK students classified as IDEA students or whose parent is enrolled in school full-time are reported for FEFP funding; (10) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (11) out-of-field teachers, as well as instructors teaching Basic subject areas to ELL students, earn in-service training points or college credits required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2021-22
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2021-22

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Gadsden 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 Gadsden 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 Gadsden 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 15 schools other than charter schools, 1 charter school, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2022, State funding totaling \$25 million was provided through the FEFP to the District for the District-reported 4,721.59 unweighted FTE as recalibrated, which included 504.49 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*

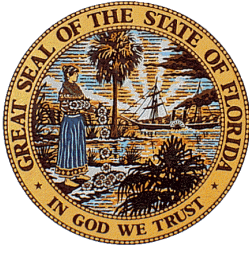
SBE Rules, Chapter 6A-4, FAC, *Certification*

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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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>
Districtwide – Attendance Procedures	1
1. Gadsden County High School	2 through 14
2. Gadsden Elementary Magnet School	15 through 18
3. Carter Parramore Academy	19 through 24
4. Gadsden Virtual Instruction Program	25
5. Gadsden Virtual Franchise	NA
6. Bold Step Infant Care	26



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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 Gadsden County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2022. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2021-22 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

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

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

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

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Gadsden 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 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
April 24, 2024

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Gadsden 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 (128) 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 (4,867) 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	287
All Other FEFP Eligible Students	<u>4,580</u>
Total	<u>4,867</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 148 of 269 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 6, 7, 8, and 9 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(5)	-	-
Our tests included 269 of the 4,867 students reported as being transported by the District.	-	148	(144)
In conjunction with our general tests of student transportation we identified certain issues related to 2,522 additional students.	-	<u>2,522</u>	<u>(2,518)</u>
Totals	<u>(5)</u>	<u>2,670</u>	<u>(2,662)</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

Gadsden 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*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2021 reporting survey periods and the February and June 2022 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2021 reporting survey period and once for the February 2022 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 2,500 students were reported for an incorrect number of DIT for the July 2021, February 2022, and June 2022 reporting survey periods. The students were reported for 16, 20, and 90 DIT, rather than 15, 88, and 12 DIT, in accordance with the District’s instructional calendars. We propose the following adjustments:

July 2021 Survey

20 Days in Term

IDEA - PK through Grade 12, Weighted	(17)
All Other FEFP Eligible Students	(46)

16 Days in Term

IDEA - PK through Grade 12, Weighted	(20)
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15 Days in Term

IDEA - PK through Grade 12, Weighted	37
All Other FEFP Eligible Students	46

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2022 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(126)	
All Other FEFP Eligible Students	(2,282)	

88 Days in Term

IDEA - PK through Grade 12, Weighted	126	
All Other FEFP Eligible Students	2,282	

June 2022 Survey

16 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(8)	

12 Days in Term

IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>8</u>	0

2. [Ref. 52/53] Our examination disclosed that seven students (two in our test) transported to a Leon County School were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. Specifically, the students were transported in three District-owned passenger vans that were incorrectly reported as buses (one in the July 2021 reporting survey period, one in the October 2021 reporting survey period, and one in the February 2022 reporting survey period [Ref. 52]). In addition, we noted that the number of buses was overstated by two in the October 2021 reporting survey period (Ref. 53). We also noted the Transportation Roster for the one van operated in the July 2021 reporting survey period supporting the ridership of one student could not be validated as the driver signed but did not date the Roster.

Further, the students were incorrectly reported for 20 DIT in the July 2021 reporting survey period and for 90 DIT in the February 2022 reporting survey period instead of 9 and 85 DIT, respectively, in accordance with Leon County School’s instructional calendars. Accordingly, we propose the following adjustments:

July 2021 Survey

Number of Buses in Operation	(1)
------------------------------	-----

20 Days in Term

IDEA - PK through Grade 12, Weighted	(1)
--------------------------------------	-----

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2021 Survey

Number of Buses in Operation (3)

90 Days in Term

IDEA - PK through Grade 12, Weighted (3)

All Other FEFP Eligible Students 3

February 2022 Survey

Number of Buses in Operation (1)

(5)

90 Days in Term

IDEA - PK through Grade 12, Weighted (3)

85 Days in Term

All Other FEFP Eligible Students 3 (1)

3. [Ref. 54] Our general review of transportation evidenced that the ridership of 2,562 students (114 in our test) was not properly supported for State transportation funding. Specifically, we noted that the bus drivers' reports for 59 buses were not appropriately signed and/or dated by the bus drivers attesting to the accuracy of the ridership reported on those buses. For 64 of the students we also noted that:

- a. 4 students were not enrolled during the reporting survey period.
- b. 6 students were either not marked as riding the bus (5 students) or not listed on the supporting bus driver's report (1 student).
- c. 2 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as the students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted category.
- d. 17 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students were not classified as students with disabilities under IDEA, and the students' parents were not enrolled in the Teenage Parent Program.
- e. 9 students were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools.
- f. District records did not evidence that 26 students reported in the All Other FEFP Eligible Students ridership category during the July 2021 reporting survey period were enrolled in an ESY Program or nonresidential DJJ Program; consequently, the students were not eligible for State transportation funding.

(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

We propose the following adjustments:

July 2021 Survey

15 Days in Term

IDEA - PK through Grade 12, Weighted (20)

All Other FEFP Eligible Students (30)

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (6)

All Other FEFP Eligible Students (1,419)

February 2022 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted (56)

All Other FEFP Eligible Students (1,031) (2,562)

4. [Ref. 55] Our general review of transportation indicated that 61 students (5 in our test) were either not marked by the bus driver as riding the bus (17 students) or were not listed on the bus drivers' reports (44 students). We propose the following adjustments:

October 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (41)

February 2022 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (18) (61)

5. [Ref. 56] Our general tests disclosed that six PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (2)

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2022 Survey

87 Days in Term

All Other FEFP Eligible Students	(4)	(6)
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6. [Ref. 57] Our general tests of student ridership disclosed that 20 students (13 students in our test) were incorrectly reported in the July 2021 and June 2022 reporting survey periods. There was no documentation to support that the students were enrolled in an ESY Program or in a nonresidential DJJ Program. We propose the following adjustments:

July 2021 Survey

15 Days in Term

All Other FEFP Eligible Students	(14)	
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June 2022 Survey

12 Days in Term

All Other FEFP Eligible Students	(6)	(20)
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7. [Ref. 58] Two students in our test were not properly supported for State transportation funding. Specifically, the June 14, 2022, ridership date marked for one student was prior to the June 16, 2022, Transportation Roster print date and the ridership for the other student could not be validated as the driver signed and dated the Roster on June 15, 2022, prior to the June 16, 2022, print date. We propose the following adjustment:

June 2022 Survey

12 Days in Term

All Other FEFP Eligible Students	(2)	(2)
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8. [Ref. 59] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category, as the students' files did not contain IEPs covering the February 2022 reporting survey period. However, we noted that the students lived 2 miles or more from their assigned schools and were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2022 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

**Students
Transported
Proposed Net
Adjustments**

Findings

9. [Ref. 60] Ten students in our test were incorrectly reported in the ALL other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2021 Survey

90 Days in Term

All Other FEFP Eligible Students	(5)	
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February 2022 Survey

88 Days in Term

All Other FEFP Eligible Students	(5)	(10)
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Proposed Net Adjustment

(2,662)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Gadsden County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity of the students' ridership; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification, have documentation to support the reported weighted classification as indicated on each student's IEP, and are transported on a school bus; (5) only those students who are in membership during the survey week and are documented as having been transported to FEFP-eligible programs at least 1 day during the 11-day reporting survey window are reported for State transportation funding; (6) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (7) only IDEA students whose IEPs document the need for ESY services or students in nonresidential DJJ Programs are reported for State transportation funding during the summer reporting surveys; and (8) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2021-22 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Gadsden 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 Gadsden County

For the fiscal year ended June 30, 2022, the District received \$1.4 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	19	84	-
October 2021	52	2,363	438
February 2022	50	2,411	464
June 2022	<u>7</u>	<u>9</u>	<u>59</u>
Totals	<u>128</u>	<u>4,867</u>	<u>961</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



THE GADSDEN COUNTY SCHOOL DISTRICT

Educating Every Student Today, Making Gadsden Stronger Tomorrow

Elijah Key, Superintendent of Schools

35 Martin Luther King, Jr. Blvd. Quincy, Florida 32351

Main: (850)627-9651 or Fax: (850) 627-2760

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FEFP 2022 Gadsden DSB Management's Response

FULL-TIME EQUIVALENT STUDENT ENROLLMENT

The FEFP Full-Time Equivalent Student Enrollment and Student Transportation audit findings have been reviewed and discussed with appropriate district personnel. Below is a summary of the district's corrective actions.

Districtwide-Attendance Procedures

Finding	District's Corrective Action Response
1	The District has procedures in place to ensure student attendance is complete, accurate, and maintained in an auditable format. Due to the high turnover rate of staff, the District will concede that these procedures are not always effectively communicated to and understood by new staff. The District will codify attendance taking procedures in writing and ensure attendance taking employees and supervisors are properly trained. Starting the 2022-2023 school year, unrecorded class attendance reports are generated from the FOCUS student data system (adopted the 2022-23 school year).

Gadsden County High School (#0051)

2	The District is working to hire as many properly certified teachers as possible. In the event that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.
3	The District has procedures in place to ensure student attendance is complete, accurate, and maintained in an auditable format. Due to the high turnover rate of staff, the District will concede that these procedures are not always effectively communicated to and understood by new staff. The District will codify attendance taking procedures in writing and ensure attendance taking employees and supervisors are properly trained. Starting the 2022-2023 school year, unrecorded class attendance reports are generated from the FOCUS student data system (adopted the 2022-23 school year).
4	The school will continue to collaborate with the ELL office to ensure ELL students are assessed in a timely manner and all ELL documentation is accurate and complete.
5	The school will continue to collaborate with the ELL office to ensure ELL students are assessed in a timely manner and all ELL documentation is accurate and complete.
6	The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.

- 7 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.
- 8 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.
- 9 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.
- 10 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.
- 11 The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.
- 12 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning.
- 13 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning.
- 14 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.

Gadsden Elementary Magnet School (#0101)

- 15 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning.
- 16 The District has procedures in place to ensure student attendance is complete, accurate, and maintained in an auditable format. Due to the high turnover rate of staff, the District will concede that these procedures are not always effectively communicated to and understood by new staff. The District will codify attendance taking procedures in writing and ensure attendance taking employees and supervisors are properly trained. Starting the 2022-2023 school year, unrecorded class

attendance reports are generated from the FOCUS student data system (adopted the 2022-23 school year).

17 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.

18 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.

Carter Parramore Academy (#0231)

19 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.

20 The District has procedures in place to ensure student attendance is complete, accurate, and maintained in an auditable format. Due to the high turnover rate of staff, the District will concede that these procedures are not always effectively communicated to and understood by new staff. The District will codify attendance taking procedures in writing and ensure attendance taking employees and supervisors are properly trained. Starting the 2022-2023 school year, unrecorded class attendance reports are generated from the FOCUS student data system (adopted the 2022-23 school year).

21 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.

22 The school will continue to collaborate with the ESE department to ensure services students are receiving are appropriately documented, reviewed/updated, and readily accessible at the school site.

23 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning. The District is implementing additional procedures to disseminate letters to parents whose children are assigned to teachers who are teaching out-of-field electronically.

24 The District is working to hire as many properly certified teachers as possible. In the event, that properly certified teachers are unavailable, the District is improving its procedures to appropriately obtain School Board approval for teachers teaching out-of-field in ESOL, ESE, Reading, or other required subjects. Any teacher without proper certification will begin the required training toward certification through The Office of Professional Learning.

Gadsden Virtual Instruction Program (#7001)

- 25 During the virtual school enrollment process the parent did not notify the Virtual School Coordinator that the student had an IEP for ESE services nor did **the parent request ESE services for the student**. The District will continue to work with staff to ensure the reporting of survey data is accurate and well documented.

Bold Step Infant Care (#80116)

- 26 The District has procedures in place to ensure student attendance is complete, accurate, and maintained in an auditable format. Due to the high turnover rate of staff, the District will concede that these procedures are not always effectively communicated to and understood by new staff. The District will codify attendance taking procedures in writing and ensure attendance taking employees and supervisors are properly trained. Starting the 2022-2023 school year, unrecorded class attendance reports are generated from the FOCUS student data system (adopted the 2022-23 school year).

The District and school will ensure students enrolled in Bold Step meet the eligibility requirements for enrollment.

STUDENT TRANSPORTATION

- 1 DIT data is automatically rolled forward in FOCUS. In the future, the transportation department will review and correct (if necessary) all rolled forward DIT information to ensure accuracy.
- 2 In the future the transportation department will ensure that passenger vans transporting students will be coded as passenger van and not coded as buses. The transportation department will ensure Bus Operators sign and date all documents. The District will continue to work with staff to ensure the reporting of survey data is accurate and well documented.
- 3 In the future the transportation department will collaborate with the ESE department and the PK-12 school offices to ensure that ESE records are correctly maintained in FOCUS for all students riding the buses with disabilities. The transportation department will communicate with the schools to ensure all students are enrolled in the database. The transportation department will ensure that all Bus Operators mark bus riding students accordingly. The transportation department will ensure that all students are reported correctly according to his/her IEP in the Ridership field. The transportation department will ensure that Ridership is coded correctly for each student according to Google Maps.
- 4 The transportation department will ensure that all Bus Operators mark bus riding students correctly. The transportation department will ensure that Ridership is coded correctly for each student according to Google Maps.
- 5 In the future the transportation department will ensure that the correct Ridership Code is assigned to each student according to his/her IEP.
- 6 In the future the transportation department will ensure that 1) the correct Ridership Code is assigned to all students riding the bus and 2) the correct Membership Code is assigned to all students enrolled in the ESY Summer Programs and Summer Reading programs.
- 7 In the future the transportation department will ensure that the Ridership code is assigned for each rider and that the date and the Bus Operator’s signature coincides with the print date. The transportation department will ensure Bus Operators sign and date all ridership documents.

- 8 In the future the transportation department will collaborate with the ESE department and the PK-12 school offices to ensure that ESE records are correctly maintained in FOCUS for all students riding the buses with disabilities. The transportation department will communicate with the schools to ensure all students are enrolled in the database. The transportation department will ensure that all Bus Operators mark bus riding students accordingly. The transportation department will ensure that all students are reported correctly according to his/her IEP in the Ridership field. The transportation department will ensure that Ridership is coded correctly for each student according to Google Maps.
- 9 The transportation department will ensure that Ridership is coded correctly for each student according to Google Maps and will ensure only eligible students are reported in the FEFP Eligible Students ridership category.

 Elijah Key, Jr.
 Name

 Superintendent of Schools
 Title

 Eljid K.
 Signature

 4/24/24
 Date

Cathy Johnson
 DISTRICT NO. 1
 HAVANA, FL 32333
 MIDWAY, FL 32343

Steve Scott
 DISTRICT NO. 2
 QUINCY, FL 32351
 HAVANA, FL 32333

Leroy McMillian
 DISTRICT NO. 3
 CHATTAHOOCHEE, FL 32324
 GREENSBORO, FL 32330

Charlie Frost
 DISTRICT NO. 4
 GRETNA, FL 32332
 QUINCY, FL 32352

Karema Dudley
 DISTRICT NO. 5
 QUINCY, FL 32351