



**AUDITOR GENERAL**  
DAVID W. MARTIN, CPA



**WAKULLA COUNTY DISTRICT SCHOOL BOARD**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AND**  
**STUDENT TRANSPORTATION**

For the Fiscal Year Ended June 30, 2007

Wakulla County District School Board members and the Superintendent of Schools who served during the 2006-07 fiscal year are shown in the following tabulation:

	<i>District</i>
	<u><i>No.</i></u>
<i>Ray E. Gray, Jr.</i>	<i>1</i>
<i>Michael A. Scott</i>	<i>2</i>
<i>Rebecca S. Cook, Vice-Chair</i>	<i>3</i>
<i>Gregory M. Thomas</i>	<i>4</i>
<i>Jerry S. Evans, Chair</i>	<i>5</i>

*David B. Miller, Superintendent*

This examination was conducted by Alex Riggins, CPA, and was supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.myflorida.com/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Wakulla County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
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Wakulla County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2007

**IEP** – Individual Educational Plan

**ESE** – Exceptional Student Education

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT WAKULLA COUNTY DISTRICT SCHOOL BOARD FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 14, 2008, that the Wakulla County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007. 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* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

### Compliance

In our opinion, the Wakulla County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2007.

The results of our examination disclosed noncompliance with the aforementioned State requirements. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

### **Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies<sup>1</sup>, is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE A and SCHEDULE 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.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Wakulla County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



David W. Martin, CPA  
May 23, 2008

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<sup>1</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**SCHEDULE A**

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	9	100.00%	3,275	100.00%	3,644.8200	100.00%
Sample Size <sup>4</sup>	5	55.56%	60	1.83%	54.2728	1.49%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	1.6974	-
<b>2. Basic with ESE Services</b>						
Population <sup>3</sup>	10	100.00%	1,058	100.00%	1,145.5700	100.00%
Sample Size <sup>4</sup>	6	60.00%	50	4.73%	45.8648	4.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	.0000	-
<b>3. ESOL</b>						
Population <sup>3</sup>	3	100.00%	5	100.00%	4.8400	100.00%
Sample Size <sup>4</sup>	3	100.00%	5	100.00%	4.8400	100.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	.0000	-
<b>4. ESE Support Levels 4 and 5</b>						
Population <sup>3</sup>	9	100.00%	42	100.00%	42.2600	100.00%
Sample Size <sup>4</sup>	6	66.67%	34	80.95%	31.1600	73.73%
Students w/Exceptions	-	-	(2)	(5.88%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(.0400)	-
<b>5. Career Education 9-12</b>						
Population <sup>3</sup>	2	100.00%	35	100.00%	150.2100	100.00%
Sample Size <sup>4</sup>	1	50.00%	24	68.57%	10.2778	6.84%
Students w/Exceptions	-	-	(24)	(100.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(1.6974)	-
-----						
<b>All Programs</b>						
Population <sup>3</sup>	10	100.00%	4,415	100.00%	4,987.7000	100.00%
Sample Size <sup>4</sup>	6	60.00%	173	3.92%	146.4154	2.94%
Students w/Exceptions	-	-	(26)	(15.03%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(.0400)	-

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE A (Continued)**

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	10	100.00%	85	100.00%
Sample Size <sup>4</sup>	6	60.00%	38	44.71%
Teachers w/Exceptions	-	-	(0)	(0.00%)

<sup>1</sup> See NOTE A6.

<sup>2</sup> Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education sample was limited to those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE for all of the District's schools (sample schools plus nonsample schools) as reported for each survey conducted for the fiscal year ended June 30, 2007. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)

<sup>4</sup> See NOTE B.

<sup>5</sup> Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify 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.

**The accompanying notes are an integral part of this schedule.**

SCHEDULE B

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2007

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
103 Basic 9-12	1.6974	1.088	1.8468
254 ESE Support Level 4	1.0000	3.734	3.7340
255 ESE Support Level 5	(1.0400)	5.201	(5.4090)
300 Career Education 9-12	<u>(1.6974)</u>	1.159	<u>(1.9673)</u>
Total	<u>(.0400)</u>		<u>(1.7955)</u>

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<sup>1</sup> See NOTE A6.

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

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they 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 audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

***The accompanying notes are an integral part of this schedule.***

**SCHEDULE C**

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**AUDIT ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2007

<b><u>No. Program</u></b>	<b><u>Audit Adjustments</u><sup>1</sup></b>		
	<b><u>#0012</u></b>	<b><u>#0071</u></b>	<b><u>Total</u></b>
103 Basic 9-12	.....	1.6974	1.6974
254 ESE Support Level 4	1.0000	.....	1.0000
255 ESE Support Level 5	(1.0000)	(.0400)	(1.0400)
300 Career Education 9-12	.....	<u>(1.6974)</u>	<u>(1.6974)</u>
Total	<u>.0000</u>	<u>(.0400)</u>	<u>(.0400)</u>

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<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D**

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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* issued by the Department of Education. The Wakulla County District School Board complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and require management's attention and action, as recommended on page 9.

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

*Our examination included the July and October 2006 surveys and the February and June 2007 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2006 survey or the February 2007 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Riversprings Middle School (#0012)**

1. [Ref. 1201] We noted the following exceptions involving the Matrix of Services form for one ESE student:
  - a. Level 5 services were not checked off to support the Level 5 rating claimed in Domain B. We noted that only Level 4 services were checked off.
  - b. One Special Considerations point was included for which the student was not eligible. The point was designated for students with a total score of 21 points and a Level 5 rating in four of the five Domains; however, the student was rated Level 5 in only two Domains.

We recomputed the student's Matrix score, determined that the student was eligible to be reported in program No. 254 (ESE Support Level 4), and made the following audit adjustment:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE D (Continued)**

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>		<b>Net Audit Adjustments (Unweighted FTE)</b>
<b><u>Riversprings Middle School (#0012)</u></b> (Continued)		
254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>.0000</u>
<b><u>Wakulla High School (#0071)</u></b>		
2. [Ref. 7101] <u>One student in the Hospital and Homebound program was reported for more homebound instruction than the student was provided. The student was reported for 240 instructional minutes, or .0800 FTE, but was only provided 120 instructional minutes, or .0400 FTE. We made the following audit adjustment:</u>		
255 ESE Support Level 5	(.0400)	(.0400)
3. [Ref. 7102] <u>The course schedules for 24 Career Education OJT students were reported using an incorrect priority that funded the students' off-campus work hours prior to the students' on-campus instruction. We made the following audit adjustment:</u>		
103 Basic 9-12	1.6974	
300 Career Education 9-12	(1.6974)	.0000
		<u>(.0400)</u>
		<u>(.0400)</u>

*The accompanying notes are an integral part of this schedule.*

SCHEDULE E

Wakulla County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2007

Recommendations

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that students are reported in the proper priority and funding categories, and have adequate documentation to support that reporting, particularly with regard to students in ESE.

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 governing FTE and FEFP.

Regulatory Citations

Reporting

- Section 1011.60, F.S. ....Minimum Requirements of the Florida Education Finance Program (FEFP)
- Section 1011.61, F.S. ....Definitions
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2006-2007

Attendance

- Section 1003.23, F.S. ....Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records
- FTE General Instructions 2006-2007
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C. ....Pupil Attendance Records

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE E (Continued)**

Wakulla County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2007

**Regulatory Citations** (Continued)

Exceptional Education

- Section 1003.57, F.S. ....Exceptional Students Instruction
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Section 1011.62(1)(e), F.S. ....Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. ....Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, F.A.C. ....Development of Family Support Plans for Children with Disabilities Ages Birth through Five Years
- Rule 6A-6.0312, F.A.C. ....Course Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. ....Identification and Determination of Eligibility of Exceptional Students for Specially Designed Instruction
- Rule 6A-6.0334, F.A.C. ....Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. ....Policies and Procedures for the Provision of Specially Designed Instruction and Related Services for Exceptional Students

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. ....Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2006-2007

*The accompanying notes are an integral part of this schedule.*

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**SCHEDULE F**

Wakulla County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2007

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 27 of this report.*

*The accompanying notes are an integral part of this schedule.*

Wakulla County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY**

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

**1. School District of Wakulla County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Wakulla County, Florida. Those services are provided primarily to students attending kindergarten through high school, but also 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. The geographic boundaries of the District are those of Wakulla County. For the fiscal year ended June 30, 2007, the District operated nine schools and a District-wide PK program, reported 4,987.70 unweighted FTE, and received approximately \$18.8 million in State funding for those FTE. The primary sources of funding for the District are funds from FEFP, local ad valorem taxes, and Federal grants and donations.

**2. Florida Education Finance Program (FEFP)**

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which 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.

Wakulla County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students**

The funding provided by FEFP is based upon 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 FTE. For example, for kindergarten through third grade, one 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 four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

**4. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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.

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2006-2007 school year were conducted during and for the following weeks: survey one was performed for July 10-14, 2006; survey two was performed for October 9-13, 2006; survey three was performed for February 5-9, 2007; and survey four was performed for June 11-15, 2007.

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY** (Continued)

**6. Educational Programs**

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 as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Career Education (9-12).

**7. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, F.S. .... K-20 General Provisions
- Chapter 1001, F.S. .... K-20 Governance
- Chapter 1002, F.S. .... Student and Parental Rights and Educational Choices
- Chapter 1003, F.S. .... Public K-12 Education
- Chapter 1006, F.S. .... Support for Learning
- Chapter 1007, F.S. .... Articulation and Access
- Chapter 1010, F.S. .... Financial Matters
- Chapter 1011, F.S. .... Planning and Budgeting
- Chapter 1012, F.S. .... Personnel
- Chapter 6A-1, F.A.C. .... Finance and Administration
- Chapter 6A-4, F.A.C. .... Certification
- Chapter 6A-6, F.A.C. .... Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing FTE and FEFP. The following schools were in our sample:

Wakulla County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2007

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Medart Elementary School	NA
2. Riversprings Middle School	1
3. Crawfordville Elementary School	NA
4. Wakulla High School	2 and 3
5. District Pre-K Programs	NA
6. Wakulla Middle School	NA



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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

## INDEPENDENT AUDITOR'S REPORT WAKULLA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 14, 2008, that the Wakulla County District School Board complied with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007. 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 *Student Transportation General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

### Compliance

In our opinion the Wakulla County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of students transported for the fiscal year ended June 30, 2007.

The results of our examination disclosed noncompliance with State requirements. We considered this noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE B. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE A and SCHEDULE B.

### **Internal Control Over Compliance**

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>1</sup> The noncompliance mentioned above, while indicative of certain control deficiencies<sup>1</sup>, is not considered indicative of material weaknesses in the District's internal controls related to the classification and reporting of transported students. The findings, populations, samples, and exception totals that pertain to noncompliance are presented in SCHEDULE A and SCHEDULE B.

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

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the Wakulla County District School Board. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



David W. Martin, CPA  
May 23, 2008

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<sup>1</sup>*A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.*

**SCHEDULE A**

Wakulla County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transp.</u>	<u>% of Pop. (Sample)</u>
Population <sup>1</sup>	118	100.00%	8,568	100.00%
Sample <sup>2</sup>	-	-	161	1.88%
<u>General Test Results</u>				
Net Audit Adjustments – Non-Sample Students	-	-	(4)	NM
<u>Detailed Test Results</u>				
Sample Students w/ Exceptions <sup>3</sup>	-	-	11	(6.83%)
Net Audit Adjustments – Sample Students	-	-	(6)	(3.73%)
Net Audit Adjustments – Non-Sample Students	-	-	(3)	NM
<u>Combined Test Results</u>				
Net Audit Adjustments	-	-	(13)	NM

NM- Not meaningful.

<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2007. The District reported 8,568 students in the following ridership categories: 46 in IDEA (K-12), Weighted; and 8,522 in Two Miles or More. The District also reported operating a total of 118 buses. (IDEA stands for Individuals with Disabilities Education Act.)

<sup>2</sup> See NOTE B.

<sup>3</sup> Students with exceptions are sample students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term, if any, are not included.

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B**

Wakulla County District School Board  
Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2007

**Overview**

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions* issued by the Department of Education. The Wakulla County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported for the fiscal year ended June 30, 2007. All noncompliance disclosed by our examination procedures is discussed below and require management's attention and action, as recommended on page 23.

**Students  
Transported  
Net Audit  
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. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July, October, February, and June surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice (i.e., once for the October survey and once for the February survey) will be presented in our findings as two sample students.*

**General Tests**

1. [Ref. 51] Sixteen students (6 in the July 2006 survey and 10 in the June 2007 survey) were reported for an incorrect number of days-in-term. In the July 2006 survey, the students were reported for a 90-day term, but they should have been reported for a 14-day term. In the June 2007 survey the students were reported for a 12-day term, but they should have been reported for a 16-day term. We made the following audit adjustments:

**July 2006 Survey**

14 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample Students*) 6

90 Days-in-Term

IDEA (K-12), Weighted (*Non-Sample Students*) (6)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Wakulla County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<b>General Tests (Continued)</b>		
<b>June 2007 Survey</b>		
<u>12 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(10)	
<u>16 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	<u>10</u>	0
2. [Ref. 53] <u>Four students (three in the October 2006 survey and one in the June 2007 survey) were reported twice, once under their local identifier number and once under their social security number. We made the following audit adjustments:</u>		
<b>October 2006 Survey</b>		
<u>90 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Non-Sample Students</i> )	(3)	
<b>June 2007 Survey</b>		
<u>12 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Non-Sample Student</i> )	(1)	(4)
3. [Ref. 54] <u>The reported number of buses operated was overstated by one bus in the October 2006 survey. We made the following audit adjustment:</u>		
<b>October 2006 Survey</b>		
Number of Buses in Operation	(1)	--
<b>Net Audit Adjustments – General Tests</b>		<u>(4)</u>

**Detailed Tests**

4. [Ref. 52] Four students (one in the July 2006 survey, one in the February 2007 survey, and two in the June 2007 survey) were not listed on the supporting bus drivers' reports as having been transported. Consequently, the students were not eligible for State transportation funding. We made the following audit adjustments:

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Wakulla County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

<u>Findings</u>	<b>Students Transported Net Audit Adjustments</b>
<b><u>Detailed Tests</u></b> (Continued)	
<b><u>July 2006 Survey</u></b>	
<u>90 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)
<b><u>February 2007 Survey</u></b>	
<u>90 Days-in-Term</u> Two Miles or More ( <i>Sample Student</i> )	(1)
<b><u>June 2007 Survey</u></b>	
<u>12 Days-in-Term</u> IDEA (K-12), Weighted ( <i>Sample Student</i> )	(1)
<u>16 Days-in-Term</u> Two Miles or More ( <i>Sample Student</i> )	(1)           (4)
5.     [Ref. 55] <u>Three hundred eighty-four students (171 in the October 2006 survey and 213 in the February 2007 survey) were incorrectly reported in Two Miles or More. All but three of these students (381) were IDEA PK students and should have been reported in IDEA (PK), Unweighted (four of these students were in our sample). The three remaining students were not IDEA-students and lived less than two miles from school; consequently, these students were not eligible for State transportation funding. We made the following audit adjustments:</u>	
<b><u>October 2006 Survey</u></b>	
<u>90 Days-in-Term</u> IDEA (PK), Unweighted ( <i>Sample Student</i> )	1
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	169
Two Miles or More ( <i>Sample Student</i> )	(1)
Two Miles or More ( <i>Non-Sample Students</i> )	(170)           (1)
<b><u>February 2007 Survey</u></b>	
IDEA (PK), Unweighted ( <i>Sample Student</i> )	3
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	208
Two Miles or More ( <i>Sample Student</i> )	(3)
Two Miles or More ( <i>Non-Sample Students</i> )	(210)           (2)

*The accompanying notes are an integral part of this schedule.*

**SCHEDULE B (Continued)**

Wakulla County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2007

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

**Detailed Tests** (Continued)

6. [Ref. 56] One PK IDEA student in the February 2007 survey was reported incorrectly in IDEA (K-12), Weighted. The student should have been reported in IDEA (PK), Weighted. We made the following audit adjustment:

**February 2007 Survey**

90 Days-in-Term

IDEA (K-12), Weighted (*Sample Student*) (1)

IDEA (PK), Weighted (*Sample Student*) 1 0

7. [Ref. 57] Two students in Two Miles or More in the February survey lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustment:

**February 2007 Survey**

90 Days-in-Term

Two Miles or More (*Sample Students*) (2) (2)

**Net Audit Adjustments – Detailed Tests** (9)

**Summary – Detailed Tests**

Sample Students with Exceptions 11 --

Net Audit Adjustments – Sample Students -- (6)

Net Audit Adjustments – Non-Sample Students -- (3)

**Net Audit Adjustments – Detailed Tests** (9)

*The accompanying notes are an integral part of this schedule.*

SCHEDULE C

Wakulla County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2007

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the numbers of buses operated are correctly reported; (2) students transported are reported in the correct ridership categories for the correct number of days-in-term; and (3) the distance from home to school, for students classified in Two Miles or More is verified prior to those students being reported.

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 governing student transportation.

**Regulatory Citations**

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation
- Student Transportation General Instructions

*The accompanying notes are an integral part of this schedule.*

SCHEDULE D

Wakulla County District School Board  
Student Transportation  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2007

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 27 of this report.*

*The accompanying notes are an integral part of this schedule.*

Wakulla County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE A - SUMMARY**

A summary discussion of the significant features of student transportation and related areas follows:

**1. Student Eligibility**

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live two or more miles from school, be physically handicapped, be a Career Education or Exceptional student who is transported from one school center to another where appropriate programs are provided, or meet the criteria for hazardous walking specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Wakulla County**

For the fiscal year ended June 30, 2007, the District received approximately \$2 million in State transportation funding. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>No. of Vehicles</u>	<u>No. of Students</u>
July 2006	1	7
October 2006	54	4,054
February 2007	51	4,297
June 2007	<u>12</u>	<u>210</u>
Total	<u>118</u>	<u>8,568</u>

**3. Statutes and Rules**

The following statutes and rules are of significance to the District’s administration of student transportation:

- Chapter 1006, Part I, E., F.S. ....Transportation of Public K-12 Students
- Section 1011.68, F.S. ....Funds for Student Transportation
- Chapter 6A-3, F.A.C. ....Transportation

Wakulla County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2007

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of buses and students, using statistical and judgmental methods, for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2007. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing students transported.

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**MANAGEMENT'S RESPONSE**


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DAVID MILLER  
SUPERINTENDENT

RAY GRAY  
DISTRICT I

MICHAEL SCOTT  
DISTRICT II

## WAKULLA COUNTY SCHOOL BOARD

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BECKY COOK  
DISTRICT III

GREG THOMAS  
DISTRICT IV

JERRY EVANS  
DISTRICT V

June 3, 2008

Mr. David W. Martin, Auditor General  
Room 412C, Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

The School Board of Wakulla County submits this letter in response to the draft copy of the Audit pertaining to the 2006-2007 school year. The district agrees with the general findings of the audit and includes comments of the district's considerations for improving future audits. No additional supporting documentation is being submitted.

**Findings:**

**Ref. 1201-** All schools are encouraged to exercise better care when completing Matrixes for Exceptional Education Students. Employees will continue to have training in this area.

**Ref. 7101-** All school are being encouraged to exercise greater care in recording student attendance while procedures to double- check the entry and withdrawal of students during the school year are being emphasized.

**Ref. 7102-** All schools will exercise more care and we will take corrective action to ensure that students are reported in the proper priority and funding categories and support the reporting with documentation.

**Ref. 51, 53, 54, 52, 55, 56, and 57-** Management has and will continue to meet with Transportation Coordinator to exercise more care when reporting 1) the number of buses being operated, 2) students are reported in the correct ridership for the correct number of days in the term and 3) verify the "Two Miles or more" home to school students prior to those student being reported.

Wakulla County School District appreciated the thorough and professional manner in which this audit was conducted and the assistance provided by the auditor in correcting deficiencies.

Sincerely,

David B. Miller  
Superintendent of Schools

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Crawfordville Elementary • Medart Elementary • Shadeville Elementary  
Riversprings Middle School • Wakulla Middle School • Wakulla High School  
Wakulla Education Center • Sopchoppy Education Center