# AUDITOR GENERAL

DAVID W. MARTIN, CPA

# MADISON 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

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

| | *District No.* |
|---|---|
| *Susie B. Williamson, Chair to 11-20-06* | *1* |
| *Kenneth D. Hall, Vice-Chair to 11-20-06, Chair from 11-21-06* | *2* |
| *VeEtta L. Hagan, Vice-Chair from 11-21-06* | *3* |
| *Clyde Alexander, Jr.* | *4* |
| *Bart Alford* | *5* |

*Lou S. Miller, Superintendent*

This examination was conducted by Jennifer Taylor, 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 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.

Madison County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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Madison 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

**LEP** – Limited English Proficient

**FES** – Fluent English Speaking

**ESOL** – English for Speakers of Other Languages

**PK** – Prekindergarten

**OJT** – On-the-Job Training

**IDEA** – Individuals with Disabilities Education Act

# AUDITOR GENERAL
## STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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**
**MADISON COUNTY DISTRICT SCHOOL BOARD**
**FULL-TIME EQUIVALENT (FTE) STUDENTS**

We have examined management's assertion, included in its representation letter dated March 10, 2008, that the Madison 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**

Our examination procedures disclosed the following instances of material noncompliance:

1. Teachers

   Five of the 26 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; notification of parents regarding out-of-field teachers; or the earning of required in-service training points in ESOL strategies or required college credits for out-of-field assignments.[1]

2. Students

   We noted exceptions involving 10 of the 34 students in our Basic with ESE Services sample[2], 5 of the 8 students in our ESOL sample[3], and 15 of the 24 students in our Career Education 9-12 (OJT) sample[4]. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, and Career Education 9-12 (OJT), the Madison 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 other noncompliance with the aforementioned State requirements, in addition to the material noncompliance mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All of the noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of that noncompliance on the District's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

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[1] *For teachers, see SCHEDULE D, finding Nos. 2, 7, 8, and 12.*

[2] *For Basic with ESE, see SCHEDULE D, finding Nos. 10 and 11.*

[3] *For ESOL, see SCHEDULE D, finding Nos. 6 and 9.*

[4] *For Career Education 9-12 (OJT), see SCHEDULE D, finding Nos. 3, 4, and 5.*

**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.[5] 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 compliance; and the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies[5], and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other 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 Madison 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
June 3, 2008

[5] *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

Madison 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

| Description[1] | Number of Schools | % of Pop. | Number of Students (w/Exceptions) | % of Pop. (Sample) | Number of Unweighted FTE[2] | % of Pop. (Sample) |
|---|---|---|---|---|---|---|
| 1. Basic | | | | | | |
| Population[3] | 8 | 100.00% | 1,964 | 100.00% | 2,041.4700 | 100.00% |
| Sample Size[4] | 4 | 50.00% | 39 | 1.99% | 25.8806 | 1.27% |
| Students w/Exceptions | - | - | (4) | (10.26%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | 8.5634 | - |
| 2. Basic with ESE Services | | | | | | |
| Population[3] | 8 | 100.00% | 787 | 100.00% | 751.9100 | 100.00% |
| Sample Size[4] | 4 | 50.00% | 34 | 4.32% | 27.5008 | 3.66% |
| Students w/Exceptions | - | - | (10) | (29.41%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (4.5008) | - |
| 3. ESOL | | | | | | |
| Population[3] | 3 | 100.00% | 8 | 100.00% | 8.1200 | 100.00% |
| Sample Size[4] | 2 | 66.67% | 8 | 100.00% | 7.1111 | 87.58% |
| Students w/Exceptions | - | - | (5) | (62.50%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (4.6734) | - |
| 4. ESE Support Levels 4 and 5 | | | | | | |
| Population[3] | 1 | 100.00% | 1 | 100.00% | 1.1200 | 100.00% |
| Sample Size[4] | 1 | 100.00% | 1 | 100.00% | 1.0000 | 89.29% |
| Students w/Exceptions | - | - | (0) | (0.00%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | .0000 | - |
| 5. Career Education 9-12 | | | | | | |
| Population[3] | 4 | 100.00% | 39 | 100.00% | 104.7800 | 100.00% |
| Sample Size[4] | 1 | 25.00% | 24 | 61.54% | 4.1094 | 3.92% |
| Students w/Exceptions | - | - | (15) | (62.50%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (6.1794) | - |
| --- | | | | | | |
| All Programs | | | | | | |
| Population[3] | 8 | 100.00% | 2,799 | 100.00% | 2,907.4000 | 100.00% |
| Sample Size[4] | 4 | 50.00% | 106 | 3.79% | 65.6019 | 2.26% |
| Students w/Exceptions | - | - | (34) | (32.08%) | - | - |
| Net Audit Adjustments[5] | - | - | - | - | (6.7902) | - |

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

**SCHEDULE A (Continued)**

Madison 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

| Description[1] | Number of Schools | % of Pop. | Number of Teachers (w/Exceptions) | % of Pop. (Sample) |
|---|---|---|---|---|
| Teachers | | | | |
| Population[3] | 8 | 100.00% | 54 | 100.00% |
| Sample Size[4] | 4 | 50.00% | 26 | 48.15% |
| Teachers w/Exceptions | - | - | (5) | (19.23%) |

[1] *See NOTE A6.*

[2] *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.)*

[3] *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.)*

[4] *See NOTE B.*

[5] *Our audit adjustments present the net effects of the noncompliance disclosed by our examination procedures, including that 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

Madison 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

| No. | Program[1] | Net Audit Adjustment[2] | Cost Factor | Weighted FTE[3] |
|---|---|---|---|---|
| 101 | Basic K-3 | .0917 | 1.035 | .0949 |
| 102 | Basic 4-8 | 1.3041 | 1.000 | 1.3041 |
| 103 | Basic 9-12 | 7.1676 | 1.088 | 7.7983 |
| 113 | Grades 9-12 with ESE Services | (4.5008) | 1.088 | (4.8969) |
| 130 | ESOL | (4.6734) | 1.275 | (5.9586) |
| 300 | Career Education 9-12 | (6.1794) | 1.159 | (7.1619) |
| Total | | (6.7902) | | (8.8201) |

[1] *See NOTE A6.*

[2] *These adjustments are for unweighted FTE. (See SCHEDULE C.)*

[3] *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

Madison 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

| | | | Audit Adjustments[1] | | |
|---|---|---|---|---|---|
| No. | Program | District Wide | #0011 | #0041 | Balance Forward |
| 101 | Basic K-3 | .0917 | ..... | ..... | .0917 |
| 102 | Basic 4-8 | .6274 | ..... | .8432 | 1.4706 |
| 103 | Basic 9-12 | ..... | 6.3711 | ..... | 6.3711 |
| 113 | Grades 9-12 with ESE Services | ..... | ..... | ..... | .0000 |
| 130 | ESOL | (.7191) | (3.1111) | (.8432) | (4.6734) |
| 300 | Career Education 9-12 | ..... | (3.5494) | ..... | (3.5494) |
| Total | | .0000 | (.2894) | .0000 | (.2894) |

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

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

**SCHEDULE C (Continued)**

Madison 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

| Program No. | Brought Forward | Audit Adjustments[1] #0900 | #0950 | Total |
|---|---|---|---|---|
| 101 Basic K-3 | .0917 | ..... | ..... | .0917 |
| 102 Basic 4-8 | 1.4706 | (.1665) | ..... | 1.3041 |
| 103 Basic 9-12 | 6.3711 | 1.2165 | (.4200) | 7.1676 |
| 113 Grades 9-12 with ESE Services | .0000 | (4.5008) | ..... | (4.5008) |
| 130 ESOL | (4.6734) | ..... | ..... | (4.6734) |
| 300 Career Education 9-12 | (3.5494) | (2.5500) | (.0800) | (6.1794) |
| Total | (.2894) | (6.0008) | (.5000) | (6.7902) |

[1] *These adjustments are for unweighted FTE. (See NOTE A4.)*

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

**SCHEDULE D**

Madison 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. Except for material noncompliance involving teachers, and the reporting of, and the preparation and maintenance of supporting documentation for, students in Basic with ESE Services, ESOL, and Career Education 9-12 (OJT), the Madison 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 requires management's attention and action, as recommended on page 14.

| **Findings** | **Net Audit Adjustments (Unweighted FTE)** |
|---|---|

*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.*

**District-Wide**

**Ineligible ESOL Courses**

1. [Ref. 149] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses designated for the program by the Department of Education. The results of this test disclosed that six courses at two schools were reported incorrectly in ESOL. We made the following audit adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .0917 | |
| 102 Basic 4-8 | .6274 | |
| 130 ESOL | (.7191) | .0000 |
| | | .0000 |

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

**SCHEDULE D (Continued)**

Madison 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

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Madison County High School (#0011)** | | |
| 2. [Ref. 1170/73] Two teachers taught History and Biology classes, respectively, that included LEP students, but had not earned the 60 in-service training points required in ESOL strategies, pursuant to the teachers' in-service training timelines. Since the LEP students involved are cited in finding No. 6 (Ref. 1105), we made no audit adjustments here. | | .0000 |
| 3. [Ref. 1101] The course schedules for 11 Career Education students were reported using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus instruction. We made the following audit adjustment: | | |
| 103 Basic 9-12 | .6590 | |
| 300 Career Education 9-12 | (.6590) | .0000 |
| 4. [Ref. 1102] The timecards for two Career Education students in OJT were missing and could not be located. We made the following audit adjustment: | | |
| 300 Career Education 9-12 | (.0330) | (.0330) |
| 5. [Ref. 1103] The timecards for two Career Education students in OJT were not signed by the students' employer or instructional supervisor. We made the following audit adjustment: | | |
| 300 Career Education 9-12 | (.2564) | (.2564) |

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

**SCHEDULE D (Continued)**

Madison 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

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Madison County High School (#0011)** (Continued) | | |
| 6. [Ref. 1105] We noted the following exceptions involving four LEP students: | | |
| a. The files for three students did not contain documentation that the students' English language proficiency was assessed to support the students' continued ESOL-placement for a fourth, fifth, or sixth year. We also noted the following exceptions for two of the three students: the *LEP Student Plan* for one student was not reviewed and updated for the 2006-07 school year; and the LEP Committee for one student did not make an ESOL-placement recommendation for that student. | | |
| b. The *LEP Student Plan* for one student was not reviewed and updated for the 2006-07 school year. | | |
| We made the following audit adjustment: | | |
| 103 Basic 9-12 | 3.1111 | |
| 130 ESOL | (3.1111) | .0000 |
| 7. [Ref. 1172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science, but taught a course which required certification in Business Education. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment: | | |
| 103 Basic 9-12 | 2.6010 | |
| 300 Career Education 9-12 | (2.6010) | .0000 |
| | | (.2894) |

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

**SCHEDULE D (Continued)**

Madison 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

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Madison County Central School (#0041)** | | |
| 8. [Ref. 4170] One teacher taught Reading to a class that included an LEP student, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status. Since the student is cited in finding No. 9 (Ref. 4101), we made no audit adjustment here. | | .0000 |
| 9. [Ref. 4101] One LEP student's file did not contain evidence that the student's parents were notified of the student's initial or subsequent ESOL-placements. We made the following audit adjustment: | | |
| 102 Basic 4-8 | .8432 | |
| 130 ESOL | (.8432) | .0000 |
| | | .0000 |
| **Greenville Hills Academy (#0900)** | | |
| 10. [Ref. 90002] The source attendance records needed to support the reported instructional time for 12 students were missing and could not be located. (Three students were in our Basic sample and nine were in our Basic with ESE Services sample.) We made the following audit adjustment: | | |
| 102 Basic 4-8 | (.1665) | |
| 103 Basic 9-12 | (1.2750) | |
| 113 Grades 9-12 with ESE Services | (4.3343) | |
| 300 Career Education 9-12 | (.2250) | (6.0008) |

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

**SCHEDULE D (Continued)**

Madison 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

| Findings | | Net Audit Adjustments (Unweighted FTE) |
|---|---|---|
| **Greenville Hills Academy (#0900)** (Continued) | | |
| 11. [Ref. 90003] The IEP for one student in the June survey was not valid for the reporting survey. We made the following audit adjustment: | | |
| 103 Basic 9-12 | .1665 | |
| 113 Grades 9-12 with ESE Services | (.1665) | .0000 |
| 12. [Ref. 90070] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Computer Science, but taught a course which required certification in Welding. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment: | | |
| 103 Basic 9-12 | 2.3250 | |
| 300 Career Education 9-12 | (2.3250) | .0000 |
| | | (6.0008) |
| **Madison County Excel Alternative (#0950)** | | |
| 13. [Ref. 95001] One Basic student in the October survey was absent during the 11-day window of the survey period and should not have been reported with the survey's results. We made the following audit adjustment: | | |
| 103 Basic 9-12 | (.4200) | |
| 300 Career Education 9-12 | (.0800) | (.5000) |
| | | (.5000) |
| | | (6.7902) |

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

## SCHEDULE E

Madison 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: (1) only ESOL-eligible courses are reported in ESOL; (2) only students who were in attendance and membership during survey are included with that survey's results; (3) students are reported in the proper funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (4) students in OJT are reported in accordance with their timecards, and those timecards are accurately completed, signed, and retained in readily accessible files; (5) teachers are either properly certified, or if out-of-field, are timely approved by the School Board to teach out-of-field; (6) out-of-field teachers in ESOL earn the in-service training points required in ESOL strategies, pursuant to their in-service training timelines; and (7) parents are timely and appropriately notified if their children are taught by out-of-field teachers.

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

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

**SCHEDULE E (Continued)**

Madison 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)

English for Speakers of Other Languages (ESOL)

Section 1003.56, F.S. .....English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. .....Education for Speakers of Other Languages

Rule 6A-6.0901, F.A.C. .....Definitions Which Apply to Programs for Limited English Proficient Students

Rule 6A-6.0902, F.A.C. .....Requirements for Identification, Assessment, and Programmatic Assessment of Limited English Proficient Students

Rule 6A-6.0904, F.A.C. .....Equal Access to Appropriate Programming for Limited English Proficient Students

Career Education On-the-Job Attendance

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

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.***

**SCHEDULE E (Continued)**

Madison 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)

Teacher Certification

Section 1003.56, F.S. ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), F.S. ..... Education for Speakers of Other Languages

Section 1012.42(2), F.S. ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, F.S. ..... Positions for Which Certificates Required

Rule 6A-1.0502, F.A.C. ..... Non-certificated Instructional Personnel

Rule 6A-1.0503, F.A.C. ..... Definition of Qualified Instructional Personnel

Rule 6A-4.001, F.A.C. ..... Instructional Personnel Certification

Rule 6A-6.0907, F.A.C. ..... Inservice Requirements for Personnel of Limited English Proficient Students

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

**SCHEDULE F**

Madison 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 beginning on page 32 of this report.*

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

Madison 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 Madison County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Madison 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 Madison County. For the fiscal year ended June 30, 2007, the District operated eight schools and two District-wide educational programs, reported 2,907.40 unweighted FTE, and received approximately $13 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.

Madison 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.

Madison 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) ESOL; (3) ESE; 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:

Madison 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)

| School Name/Description | Finding Number(s) |
|---|---|
| - Ineligible ESOL Courses | 1 |
| 1. Madison County High School | 2 through 7 |
| 2. Madison County Central School | 8 and 9 |
| 3. Greenville Hills Academy | 10 through 12 |
| 4. Madison County Excel Alternative | 13 |

# AUDITOR GENERAL
## STATE OF FLORIDA

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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**
**MADISON COUNTY DISTRICT SCHOOL BOARD**
**STUDENT TRANSPORTATION**

We have examined management's assertion, included in its representation letter dated March 10, 2008, that the Madison 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 Madison 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 the State requirements mentioned above. 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.[1] The noncompliance mentioned above, while indicative of certain control deficiencies[1], 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 Madison 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
June 3, 2008

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[1] *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**

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

| Description | Number of Vehicles | % of Pop. | No. of Students Transp. | % of Pop. (Sample) |
|---|---|---|---|---|
| Population[1] | 97 | 100.00% | 3,751 | 100.00% |
| Sample[2] | - | - | 182 | 4.85% |
| General Tests | | | | |
| Net Audit Adjustments | - | - | 0 | 0.00% |
| Detailed Tests | | | | |
| Students with Exceptions[3] | - | - | 15 | (8.24%) |
| Net Audit Adjustments | - | - | (14) | (7.69%) |
| General and Detailed Tests | | | | |
| Net Audit Adjustments | - | - | (14) | 0.37% |

[1] *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 3,751 students in the following ridership categories: 35 in IDEA (K-12), Weighted; 2 in IDEA (PK), Weighted; 57 in IDEA (PK), Unweighted; and 3,657 in Two Miles or More. The District also reported operating a total of 97 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

[2] *See NOTE B.*

[3] *Students with exceptions are sample students with exceptions affecting their ridership classification or eligibility for State transportation funding. Students cited only for incorrect reporting of days-in-term are not included.*

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

**SCHEDULE B**

Madison 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 Madison 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 requires management's attention and action, as recommended on page 28.

| Findings | Students Transported Net Audit Adjustments |
|---|---|

*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. 55] The number of days-in-term for 128 students in the July survey were incorrectly reported, as follows: 120 students for a 12-day term; 1 student for a 90-day term; and 7 students (attending school in a neighboring district) for a 7-day term. According to supporting instructional calendars, the students should have been reported for a 9-day term (121 students) and a 5-day term (7 students). We made the following audit adjustment:

| | |
|---|---|
| **July 2006 Survey** | |
| 7 Days-in-Term | |
| IDEA (K-12), Weighted | (7) |
| 12 Days-in-Term | |
| Two Miles or More | (120) |
| 90 Days-in-Term | |
| Two Miles or More | (1) |

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

**SCHEDULE B (Continued)**

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

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| **General Tests** (Continued) | | |
| 5 Days-in-Term | | |
| IDEA (K-12), Weighted | 7 | |
| 9 Days-in-Term | | |
| Two Miles or More | 121 | 0 |
| **Net Audit Adjustments – General Tests** | | 0 |

**Detailed Tests**

2. [Ref. 51] Four students were reported incorrectly in Two Miles or More (two in the July survey, one in the February survey, and one in the June survey). The students lived less than two miles from school and were not eligible for State transportation funding. We made the following audit adjustments:

| | | |
|---|---|---|
| **July 2006 Survey** | | |
| 9 Days-in-Term | | |
| Two Miles or More | (2) | |
| **February 2007 Survey** | | |
| 90 Days-in-Term | | |
| Two Miles or More | (1) | |
| **June 2007 Survey** | | |
| 12 Days-in-Term | | |
| Two Miles or More | (1) | (4) |

3. [Ref. 52] Eight PK students were incorrectly reported in IDEA (PK), Unweighted (seven students) and Two Miles or More (one student). None of the students were enrolled in IDEA-programs or had parents enrolled in teenage parent programs; consequently, they were not eligible for State transportation funding. We made the following audit adjustments:

| | | |
|---|---|---|
| **October 2006 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (PK), Unweighted | (7) | |

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

**SCHEDULE B (Continued)**

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

| Findings | | Students Transported Net Audit Adjustments |
|---|---|---|
| **Detailed Tests** (Continued) | | |
| **February 2007 Survey** | | |
| 90 Days-in-Term | | |
| Two Miles or More | (1) | (8) |

4. [Ref. 53] We noted the following exceptions involving two students in Two Miles or More in the February survey: (a) one student was not transported during the reporting survey; and (b) one student withdrew from school prior to the reporting survey week. Consequently, neither student should have been reported. We made the following audit adjustment:

| | | |
|---|---|---|
| **February 2007 Survey** | | |
| 90 Days-in-Term | | |
| Two Miles or More | (2) | (2) |

5. [Ref. 54] One student in the February survey was reported incorrectly in IDEA (PK), Weighted. The student's IEP did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. We noted that the student was eligible for IDEA (PK), Unweighted. We made the following audit adjustment:

| | | |
|---|---|---|
| **February 2007 Survey** | | |
| 90 Days-in-Term | | |
| IDEA (PK), Weighted | (1) | |
| IDEA (PK), Unweighted | 1 | 0 |
| **Net Audit Adjustments - Detailed Tests** | | (14) |

**Summary – General and Detailed Tests**

| | |
|---|---|
| Net Audit Adjustments – General Tests | 0 |
| Net Audit Adjustments – Detailed Tests | (14) |
| **Net Audit Adjustments – General and Detailed Tests** | (14) |

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

## SCHEDULE C

Madison 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) transported students are reported in the correct ridership categories for the correct number of days-in-term; (2) only those students who are enrolled in school during survey and ride a bus at least one time during the survey period are reported with a survey's results; (3) the distance from home to school is verified prior to students being reported in Two Miles or More; and (4) only eligible ESE students whose IEPs authorize transportation services are reported in IDEA-weighted or unweighted ridership categories.

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**

Madison 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 beginning on page 32 of this report.*

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

Madison 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 Madison County

For the fiscal year ended June 30, 2007, the District received approximately $770,000 in State transportation funding. The District's transportation reporting by survey was as follows:

| Survey Period | No. of Vehicles | No. of Students |
|---|---|---|
| July 2006 | 7 | 129 |
| October 2006 | 41 | 1,784 |
| February 2007 | 41 | 1,708 |
| June 2007 | 8 | 130 |
| Total | 97 | 3,751 |

### 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

Madison 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.

## MANAGEMENT'S RESPONSE

# District School Board of Madison County

210 NE DUVAL AVENUE • MADISON FL 32340

June 15, 2008

David W. Martin, CPA
State of Florida
Office of Auditor General
G74 Claude Pepper Building
111 W. Madison Ave.
Tallahassee, FL 32399-1450

Subject: Response to the examination of full-time equivalent (FTE) students and student transportation, as reported by the Madison County School District School Board for the fiscal year ending June 30, 2007.

As required by your office, The Madison County School District is submitting this formal response to the recent audit of our 2006-07 Full-Time Equivalent (FTE) Students and Student Transportation records.

Based on your recommendation listed on **page 14** of the preliminary draft, we are putting in place the following corrective actions concerning the recommendations and regulatory citations for **FTE students:**

1) **Corrective actions regarding reporting only ESOL-eligible courses as ESOL:** The MIS person at each school will be given a list of ESOL eligible courses as a reference for inputting the class schedule. The curriculum coordinator at each school will review the class schedule for all ESOL students and ensure that only classes that ESOL-eligible are marked as such on the student's schedule.
2) **Corrective actions regarding including only students who were in attendance and membership during survey are included with that survey's result:** FTE reports will be reviewed by site administrators or their designees before submitting survey results to verify that attendance records match the FTE reports.
3) **Corrective actions to ensure that all students are reported in the proper funding categories, particularly with regard to ESOL.**
   MIS will provide a list of students and their funding category for the previous year, especially those who have been reported as LEP in the previous school term. The guidance counselor will use the list provided to ensure that the cumulative folder for the student contains the proper information required to support reporting the student in the proper funding category



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Lou S. Miller Superintendent • Susie B. Williamson District 1 • Kenneth Hall District 2 • VeEtta L. Hagan District 3 • Clyde Alexander District 4 • Bart Alford District 5
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4) **Corrective actions to ensure that students in OJT are reported in accordance with their timecards and that the timecards are accurately completed, signed, and retained in readily accessible files:** Copies of timecards from the OJT participants will be collected by the site administrators or their designee on a quarterly basis for placement in the office files. The site administrator or designee will ensure that the timecards are completely accurately and signed prior to placement in the file.
5) **Corrective actions to ensure that teachers are either properly certified or are timely approved by the school board to teach out-of-field:** The District has implemented the following procedures to assist in assuring that teachers are properly certified.
    a. Implement hiring practices and procedures that will ensure that certified instructors are hired – *implemented 7/2007.*
    b. If an instructor has certification needs, the Director of Administrative Services, assisted by the site administrator where the instructor is located, will consult with the teacher to develop a plan for meeting his or her certification requirements as outlined by the Bureau of Certification.
    c. The Director of Administrative Services and the site administrator will continue to meet with the teacher to ensure the fidelity of the plan developed to meet the certification requirements.
6) **Corrective actions to ensure that out-of-field teachers in ESOL earn the in-service training required in ESOL strategies pursuant to their inservice training timelines:**
    a. Develop master schedules that place instructors in field for their assignments.
    b. The personnel office will develop and distribute a record of timelines for out-of-field instructors to provide accurate and timely consultation with the instructor and determine their placement in the appropriate training area - *implemented 7/2007.*
    c. If an instructor is out-of-field, the Director of Administrative Services, assisted by the site administrator where the instructor is located, will consult with the teacher to develop a plan for meeting the requirements to be infield - *implemented 7/2007.*
    d. The Director for Teaching and Learning will be notified about the need for reading endorsements, ESOL endorsements, etc... to see if district resources are available to meet the infield requirements and the information will become a part of the instructor's consultation plan.

Based on your recommendation listed on **page 28** of the preliminary draft, we are putting in place the following corrective actions concerning the recommendations and regulatory citations for **Student Transportation:**

1) **Corrective actions to ensure that transported students are reported in the correct ridership category for the correct number of days in-term:**
    a. Procurement of district and out-of-district calendars to ensure that the correct number of days is checked against the calendar information before placement in the appropriate MIS screen. The out-of-district calendars will ensure that the appropriate days of ridership are made for all our membership categories such those qualifying for ESE special transportation for special services out-of-district – *implemented 5/2008.*

2) **Corrective action to ensure that only those students who have enrolled in school during survey and ride a bus at least one time during the survey period are reported with the survey results:**
    a. Since the 2006-07 school year we have put the following measures in place to ensure accurate reporting of our district's ridership:
        i. Meeting with bus operators prior to FTE reporting windows to provide instruction on accurate reporting and to answer any questions we may have about the students riding their route – *implemented 2/2007.*
        ii. Implemented the use of a computer software program, which interfaces with our MIS system, to ensure students are properly categorized and placed on the correct route number as per their address – *implemented 3/2007.*
3) **Corrective action to ensure the distance from home to school is verified prior to the student being reported as eligible for the Two Miles or More:**
    a. Implementation and use of the computer software system, which can accurately measure the distance between the student's address and his or her home school - *implemented 3/2007.*
    b. Increasing communication with the driver to ensure accuracy of their route and their transported students - *implemented 2/2007.*
4) **Corrective action to ensure that only eligible ESE students whose IEPs authorize transportation services are reported in the IDEA-weighed or unweighted ridership category:**
    a. Increase effective and frequent communication with the ESE department to ensure that the student's IEP matches the services provided by our special transportation department.

If you have any questions about our response to the finding and recommendations included in this correspondence, please feel free to contact me.

Sincerely,

Lou Miller, Superintendent