



AUDITOR GENERAL
DAVID W. MARTIN, CPA



COLUMBIA 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

Columbia 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>Linard Johnson</i>	<i>1</i>
<i>Charles Maxwell, Chair</i>	<i>2</i>
<i>Steve Nelson, Vice-Chair</i>	<i>3</i>
<i>Keith Hudson</i>	<i>4</i>
<i>Glenn Hunter</i>	<i>5</i>

Grady D. Markham, 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 or by telephone at (850) 414-9941.

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

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Columbia 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

ESOL – English for Speakers of Other Languages

PK – Prekindergarten

OJT – On-the-Job Training

IDEA – Individuals with Disabilities Education Act



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

We have examined management's assertion, included in its representation letter dated July 18, 2007, that the Columbia 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 material noncompliance:

1. Teachers

Twelve of the 62 teachers in our sample did not meet State requirements governing certification; School Board approval of out-of-field teacher assignments; or notification of parents regarding out-of-field teachers.¹

2. Students

We noted exceptions involving 14 of the 52 students in our sample for ESOL²; and 7 of the 48 students in our sample for ESE Support Levels 4 and 5³. 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, the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Columbia 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 noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the District's reported FTE students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹ For teachers, see SCHEDULE D, finding Nos. 1, 7, 8, 12, 13, 14, 18, 19, 21, and 22.

² For ESOL, see SCHEDULE D, finding Nos. 2, 9, 15, and 16.

³ For ESE Support Levels 4 and 5, see SCHEDULE D, finding Nos. 4, 5, 10, 17, 24, and 26.

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.⁴ 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 ESOL and ESE Support Levels 4 and 5. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies⁴, 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 Columbia 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 12, 2008

⁴*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

Columbia 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>Description¹</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 FTE²</u>	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	14	100.00%	7,433	100.00%	7,670.0600	100.00%
Sample Size ⁴	10	71.43%	114	1.53%	101.8435	1.33%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	15.3271	-
2. Basic with ESE Services						
Population ³	13	100.00%	1,843	100.00%	1,999.5200	100.00%
Sample Size ⁴	10	76.92%	90	4.88%	76.2750	3.81%
Students w/Exceptions	-	-	(3)	(3.33%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	2.0000	-
3. ESOL						
Population ³	8	100.00%	61	100.00%	49.7100	100.00%
Sample Size ⁴	6	75.00%	52	85.25%	37.4300	75.30%
Students w/Exceptions	-	-	(14)	(26.92%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(10.4852)	-
4. ESE Support Levels 4 and 5						
Population ³	11	100.00%	55	100.00%	54.8400	100.00%
Sample Size ⁴	9	81.82%	48	87.27%	39.6534	72.31%
Students w/Exceptions	-	-	(7)	(14.58%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.7987)	-
5. Career Education 9-12						
Population ³	3	100.00%	143	100.00%	314.9200	100.00%
Sample Size ⁴	3	100.00%	69	48.25%	29.6293	9.41%
Students w/Exceptions	-	-	(7)	(10.14%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(3.5964)	-

All Programs						
Population ³	14	100.00%	9,535	100.00%	10,089.0500	100.00%
Sample Size ⁴	10	71.43%	373	3.91%	284.8312	2.82%
Students w/Exceptions	-	-	(31)	(8.31%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.5532)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Columbia 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> ¹	<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 ³	14	100.00%	158	100.00%
Sample Size ⁴	10	71.43%	62	39.24%
Teachers w/Exceptions	-	-	(12)	(19.35%)

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 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

Columbia 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. Program¹</u>	<u>Net Audit Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	7.0000	1.035	7.2450
102 Basic 4-8	4.5000	1.000	4.5000
103 Basic 9-12	3.8271	1.088	4.1639
111 Grades K-3 with ESE Services	2.5000	1.035	2.5875
112 Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
113 Grades 9-12 with ESE Services	.5000	1.088	.5440
130 ESOL	(10.4852)	1.275	(13.3686)
254 ESE Support Level 4	(3.5000)	3.734	(13.0690)
255 ESE Support Level 5	(1.2987)	5.201	(6.7545)
300 Career Education 9-12	<u>(3.5964)</u>	1.159	<u>(4.1682)</u>
Total	<u>(1.5532)</u>		<u>(19.3199)</u>

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

Columbia 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

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0011</u>	<u>#0091</u>	<u>#0123</u>	
101 Basic K-3	.....	1.0000	.....	1.0000
102 Basic 4-8	.....	1.0000	.....	1.0000
103 Basic 9-12	2.8680	.....	.0751	2.9431
111 Grades K-3 with ESE Services	.....	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.5000	.....	.....	.5000
130 ESOL	(.4852)	(2.0000)	.....	(2.4852)
254 ESE Support Level 4	(1.0000)	(1.0000)	.....	(2.0000)
255 ESE Support Level 5	(.7987)	.....	.....	(.7987)
300 Career Education 9-12	<u>(2.6207)</u>	.....	<u>(.0917)</u>	<u>(2.7124)</u>
Total	<u>(1.5366)</u>	<u>.0000</u>	<u>(.0166)</u>	<u>(1.5532)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Columbia 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	<u>Audit Adjustments</u>¹				<u>Total</u>
		<u>#0141</u>	<u>#0221</u>	<u>#0241</u>	<u>#0271</u>	
101	1.0000	6.0000	.....	.....	.....	7.0000
102	1.0000	2.0000	.....	1.0000	.5000	4.5000
103	2.9431	.....	.8840	.....	.....	3.8271
111	1.0000	.5000	.....	.....	1.0000	2.5000
112	.0000	.....	.....	(.5000)	(.5000)	(1.0000)
113	.5000	.....	.....	.....	.....	.5000
130	(2.4852)	(8.0000)	.....	.....	.....	(10.4852)
254	(2.0000)	(.5000)	.....	.....	(1.0000)	(3.5000)
255	(.7987)	.....	.....	(.5000)	.....	(1.2987)
300	<u>(2.7124)</u>	<u>.....</u>	<u>(.8840)</u>	<u>.....</u>	<u>.....</u>	<u>(3.5964)</u>
Total	<u>(1.5532)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.5532)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Columbia 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 ESOL, and ESE Support Levels 4 and 5, the Columbia 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 17.

**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.

Columbia High School (#0011)

1. [Ref. 1173] One teacher was not properly certified and was not approved by the School Board to teach ESE out-of-field. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. Since the student in question is cited in finding No. 4 (Ref. 1103), no audit adjustment was made here.

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2. [Ref. 1101] Two LEP students were beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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>	Net Audit Adjustments (Unweighted FTE)
Columbia High School (#0011) (Continued)	
103 Basic 9-12	.3318
130 ESOL	(.3318)
	.0000
3. [Ref. 1102] <u>The file for one ESE student did not contain an IEP covering the reporting surveys. We made the following audit adjustment:</u>	
103 Basic 9-12	1.0000
113 Grades 9-12 with ESE Services	(1.0000)
	.0000
4. [Ref. 1103] <u>Two ESE students were not reported in accordance with their Matrix of Services forms. We made the following audit adjustment:</u>	
113 Grades 9-12 with ESE Services	1.5000
254 ESE Support Level 4	(1.0000)
255 ESE Support Level 5	(.5000)
	.0000
5. [Ref. 1104] <u>We noted the following exceptions involving one ESE student who received on-campus instruction and intermittent homebound instruction: (a) the Physician's Statement was missing and could not be located; (b) one on-campus course was reported incorrectly in program No. 255 (ESE Support Level 5); and (c) the FTE for the student's dual-enrolled, on-campus courses in the October survey, was incorrectly computed based on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62 (1) (i), Florida Statutes, and the FTE General Instructions. We made the following audit adjustment:</u>	
103 Basic 9-12	.1087
255 ESE Support Level 5	(.2987)
300 Career Education 9-12	.1534
	(.0366)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Columbia High School (#0011) (Continued)

6. [Ref. 1105] Three Career Education students had withdrawn from school prior to the reporting surveys and should not have been reported with surveys' results. We made the following audit adjustment:

300 Career Education 9-12	(1.5000)	(1.5000)
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7. [Ref. 1171] One teacher taught English to a class that included one 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 students concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.1534	
130 ESOL	(.1534)	.0000

8. [Ref. 1172] One teacher was not properly certified and was not approved by the School Board to teach Agri-Technology out-of-field. 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	1.2741	
300 Career Education 9-12	(1.2741)	.0000
		(1.5366)

Five Points Elementary School (#0091)

9. [Ref. 9101] The LEP Student Plans for three students were not reviewed and updated for the 2006-07 school year. We made the following audit adjustment:

101 Basic K-3	1.0000	
102 Basic 4-8	1.0000	
130 ESOL	(2.0000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Five Points Elementary School (#0091) (Continued)

10. [Ref. 9102] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

Fort White High School (#0123)

11. [Ref. 12301] The FTE for the dual-enrolled courses taken by one student in our Career Education sample was incorrectly computed based on actual class time. The FTE should have been based on 75 hours of instruction, or .0834 FTE per course, pursuant to Section 1011.62 (1) (i), Florida Statutes, and the FTE General Instructions. We made the following audit adjustment:

103 Basic 9-12	(.0166)	(.0166)
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12. [Ref. 12371] One teacher was not properly certified and was not approved by the School Board to teach a course called Dental Aide out-of-field. 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	.0917	
300 Career Education 9-12	(.0917)	.0000
		(.0166)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Summers Elementary School (#0141)

13. [Ref. 14173] One teacher taught Primary Language Arts to a class that included one 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 in question is cited in finding No. 15 (Ref. 14101), no audit adjustment was made here.

.0000

14. [Ref. 14175] One teacher taught Primary Language Arts to a class that included one 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 until after the October survey. We also noted that the parents of the LEP student concerned were not notified of the teacher's out-of-field status until after the October survey. Since the student in question is cited in finding No. 15 (Ref. 14101), no audit adjustment was made here.

.0000

15. [Ref. 14101] The LEP Student Plans for eight students in ESOL were not reviewed and updated for the 2006-07 school year until after the October survey. We made the following audit adjustment:

101 Basic K-3	4.0000	
130 ESOL	(4.0000)	.0000

16. [Ref. 14102] The file for one LEP student did not contain a valid LEP Student Plan that was in effect during the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Summers Elementary School (#0141) (Continued)

17. [Ref. 14103] One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

18. [Ref. 14171/74/76] Three teachers taught Primary Language Arts to classes that included LEP students, but were not properly certified to teach LEP students and were not approved by the School Board to teach such students out-of-field. We also noted that the parents of the LEP students concerned were not notified of the teachers' out-of-field status. We made the following audit adjustments:

<u>Ref. 14171</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

<u>Ref. 14174</u>		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000

<u>Ref. 14176</u>		
102 Basic 4-8	1.0000	
130 ESOL	(1.0000)	.0000

19. [Ref. 14172] One teacher taught Primary Language Arts to a class that included two LEP students, but was not properly certified to teach LEP students and was not approved by the School Board to teach such students out-of-field until after the October survey. We also noted that the parents of the LEP students concerned were not notified of the teacher's out-of-field status until after the October survey. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Challenge Learning Center (#0221)

20. [Ref. 22101] The course schedules for three Career Education students in OJT were reported using an incorrect priority that funded the students' off-campus OJT courses prior to their on-campus courses. We made the following audit adjustment:

103 Basic 9-12	.0340	
300 Career Education 9-12	(.0340)	<u>.0000</u>

21. [Ref. 22171] One teacher was not properly certified and was not approved by the School Board to teach Cooperative Diversified Training out-of-field. We also noted that the parents of the student concerned were not notified of the teacher's out-of-field status. We made the following audit adjustment:

103 Basic 9-12	.8500	
300 Career Education 9-12	(.8500)	<u>.0000</u>
		<u>.0000</u>

Lake City Middle School (#0241)

22. [Ref. 24171] One teacher was not properly certified and was not approved by the School Board to teach Chorus out-of-field. We also noted that the parents of the students concerned were not notified of the teacher's out-of-field status. Since the student in question is cited in finding No. 24 (Ref. 24102), no audit adjustment was made here.

.0000

23. [Ref. 24101] The file for one ESE student did not contain an IEP that was valid for the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Columbia 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

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Lake City Middle School (#0241) (Continued)

24. [Ref. 24102] One ESE student was reported incorrectly in program No. 255 (ESE Support Level 5) based on placement in the Hospital and Homebound program. However, the student received only on-campus instruction during the reporting survey and should have been reported in program No. 102 (Basic 4-8). We made the following audit adjustment:

102 Basic 4-8	.5000	
255 ESE Support Level 5	(.5000)	.0000
		<u>.0000</u>

Westside Elementary School (#0271)

25. [Ref. 27101] The file for one ESE student did not contain an IEP covering the reporting survey. We made the following audit adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	(.5000)	.0000

26. [Ref. 27102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We made the following audit adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		<u>.0000</u>
		<u>(1.5532)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Columbia 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) FTE is correctly calculated and reported, (2) only eligible students in a particular survey are reported for FEFP funding; (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) ESE students in ESE Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (5) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (6) parents are appropriately notified when their children are assigned to 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)

Columbia 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)

Columbia 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

Columbia 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 36 of this report.

The accompanying notes are an integral part of this schedule.

Columbia 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 Columbia County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Columbia 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 Columbia County. For the fiscal year ended June 30, 2007, the District operated 14 schools, reported 10,089.05 unweighted FTE, and received approximately \$42 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.

Columbia 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 students 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.

Columbia 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.

Columbia 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)

The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Columbia High School	1 through 8
2. Richardson Middle School	NA
3. Five Points Elementary School	9 and 10
4. Fort White Elementary School	NA
5. Fort White High School	11 and 12
6. Summers Elementary School	13 through 19
7. Challenge Learning Center	20 and 21
8. Lake City Middle School	22 through 24
9. Columbia City Elementary School	NA
10. Westside Elementary School	25 and 26



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 COLUMBIA COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 18, 2007, that the Columbia 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 Columbia 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 other 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 deficiencies¹, 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.

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.*

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 Columbia 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 12, 2008

SCHEDULE A

Columbia 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 ¹	195	100.00%	9,961	100.00%
Sample ²	-	-	227	2.28%
<u>General Test Results/Non-Sample Students</u>				
With Exceptions ³	-	-	0	0.00%
Net Audit Adjustments	-	-	0	0.00%
<u>Detailed Test Results/Sample Students</u>				
With Exceptions ³	-	-	8	(3.52%)
Net Audit Adjustments	-	-	(8)	(3.52%)
<u>Combined Test Rests/Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(8)	0.08%

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 9,961 students in the following ridership categories: 433 in IDEA (K-12), Weighted; 156 in IDEA (PK), Weighted; 37 in IDEA (PK), Unweighted; 11 in Teenage Parents and Infants; 9,276 in Two Miles or More; and 48 in Center to Center (IDEA), Unweighted. The District also reported operating a total of 195 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, if any, are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Columbia 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 Columbia 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 32.

**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/Non-Sample Students

1. [Ref. 55] The reported number of buses in operation was overstated in the July survey by one bus. We made the following audit adjustment:

July 2006 Survey

Number of Buses in Operation (1)

0

2. [Ref. 51] The number of days-in-term was reported incorrectly for 148 students in the July survey. The students were reported for 19 or 22 day-terms, but were transported to programs that had only 6 day-terms. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

Columbia 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>
<u>General Tests/Non-Sample Students</u> (Continued)		
<u>July 2006 Survey</u>		
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted	103	
IDEA (PK), Weighted	41	
Two Miles or More	4	
<u>19 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
<u>22 Days-in-Term</u>		
IDEA (K-12), Weighted	(102)	
IDEA (PK), Weighted	(41)	
Two Miles or More	(4)	<u>0</u>
Net Audit Adjustments – General Tests/Non-Sample Students		<u>0</u>

Detailed Tests/Sample Students

3. [Ref. 52] One student was reported incorrectly in IDEA (K-12), Weighted in the July survey. The bus driver's report indicated the student was not transported during the survey period. We made the following audit adjustment:

<u>July 2006 Survey</u>		
<u>6 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	(1)

4. [Ref. 53] Four PK students were reported incorrectly in IDEA (PK), Unweighted in the October survey. The students were not IDEA or enrolled in a Teenage Parents and Infants program and, thus, were not eligible for State transportation funding. We made the following audit adjustment:

<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted	(4)	(4)

The accompanying notes are an integral part of this schedule.

SCHEDULE B (Continued)

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

<u>Findings</u>	Students Transported Net Audit Adjustments	
<u>Detailed Tests/Sample Students</u> (Continued)		
5. [Ref. 54] <u>Three students (two in the October survey and one in the February survey) were not listed on their supporting bus drivers' reports. We made the following audit adjustments:</u>		
<u>October 2006 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(2)	
<u>February 2007 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	(1)	(3)
Net Audit Adjustments – Detailed Tests/Sample Students		(8)
<u>Summary</u>		
<u>General and Detailed Tests</u>		
Net Audit Adjustments – General Tests/Non-Sample Students		0
Number of Buses in Operation	(1)	--
Net Audit Adjustments – Detailed Tests/Sample Students		(8)
Net Audit Adjustments – Combined Tests		(8)

The accompanying notes are an integral part of this schedule.

SCHEDULE C

Columbia 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 and for the correct number of days-in-term; and (2) only those students who were enrolled in school and were transported during a survey period are included with that survey's results.

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

Columbia 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 36 of this report.

The accompanying notes are an integral part of this schedule.

Columbia 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 Columbia County

For the fiscal year ended June 30, 2007, the District received approximately \$2.5 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	20	148
October 2006	84	4,965
February 2007	85	4,824
June 2007	<u>6</u>	<u>24</u>
Total	<u>195</u>	<u>2,961</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

Columbia 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

**COLUMBIA COUNTY SCHOOL DISTRICT
OFFICE OF INSTRUCTIONAL SERVICES**

ADMINISTRATIVE COMPLEX • 372 WEST DUVAL STREET
LAKE CITY, FLORIDA 32055-3990
(386) 758-4935 • FAX (386) 758-4961
E-Mail: carswell.1@fln.edu
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GRADY D. MARKHAM
SUPERINTENDENT

ALEX L. CARSWELL, JR.
ASSISTANT SUPERINTENDENT
FOR INSTRUCTION

MEMBERS OF THE BOARD

KEITH HUDSON
GLENN J. HUNTER
LINARD JOHNSON
CHARLES H. MAXWELL
STEVE NELSON



June 18, 2008

Mr. David W. Martin, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin:

I have reviewed the "draft" audit conducted by your office for the Columbia County School District. While your findings are a concern we do understand and agree with them. We are currently working on implementing ways to insure that we are in compliance in all areas, but specifically the following material noncompliance issues:

1) **Teachers**

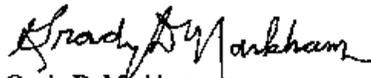
The twelve teachers that were reviewed and found to be noncompliant in the sample are working toward meeting all requirements for certification in-field. In the future we will make every effort to hire highly qualified teachers. If not available, we will send letters home notifying each parent of the out-of-field teacher.

2) **Students**

The exceptions involving reporting errors or records are duly noted and every effort will be made to fix the reporting errors for future records.

I regret to acknowledge these findings, but I know that every effort is being made to correct each finding listed in your report. Thank you for your consideration.

Sincerely,


Grady D. Markham
Superintendent

*Accredited by Southern Association of Colleges and Schools
An Equal Opportunity Employer
Using Affirmative Action Guidelines*