

**SUWANNEE COUNTY DISTRICT  
SCHOOL BOARD**

---

Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
and

Student Transportation

For the Fiscal Year Ended

June 30, 2008



**BOARD MEMBERS AND SUPERINTENDENT**

Suwannee County District School Board members and the Superintendent of Schools who served during the 2007-08 fiscal year are listed below:

	<i>District</i>
	<u>No.</u>
<i>Jerry Taylor</i>	1
<i>Muriel Owens, Vice-Chair</i>	2
<i>Julie B. Ulmer, Chair</i>	3
<i>James Cooper</i>	4
<i>J.M. Holtzclaw</i>	5

*Walter Boatright, Superintendent to 11-17-08*

*Jerry A. Scarborough, Superintendent*

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

This report and other audit reports prepared by the Auditor General can be obtained on our Web site [www.myflorida.com/audgen](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.

Suwannee County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
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Suwannee County District School Board  
Full-Time Equivalent (FTE) Students and Student Transportation  
**LIST OF ABBREVIATIONS**  
For the Fiscal Year Ended June 30, 2008

**IEP** – Individual Educational Plan

**EP** – 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



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

We have examined management's assertion, included in its representation letter dated November 25, 2008, that the Suwannee 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, 2008. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

### Compliance

In our opinion, the Suwannee 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, 2008.

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 D. The impact this noncompliance on the District's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

### Internal Control Over Compliance

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

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

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
January 22, 2009

**SCHEDULE A**

Suwannee 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, 2008

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> <sup>2</sup>	<u>% of Pop. (Sample)</u>
<b>1. <u>Basic</u></b>						
Population <sup>3</sup>	9	100.00%	4,684	100.00%	4,667.0860	100.00%
Sample Size <sup>4</sup>	7	77.78%	76	1.62%	65.4906	1.40%
Students w/Exceptions	-	-	(1)	(1.32%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	7.4401	-
<b>2. <u>Basic with ESE Services</u></b>						
Population <sup>3</sup>	9	100.00%	892	100.00%	910.4848	100.00%
Sample Size <sup>4</sup>	7	77.78%	49	5.49%	38.4367	4.22%
Students w/Exceptions	-	-	(3)	(6.12%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(1.0000)	-
<b>3. <u>ESOL</u></b>						
Population <sup>3</sup>	7	100.00%	155	100.00%	113.1252	100.00%
Sample Size <sup>4</sup>	6	85.71%	111	71.61%	74.3819	65.75%
Students w/Exceptions	-	-	(12)	(10.81%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(5.9401)	-
<b>4. <u>ESE Support Levels 4 and 5</u></b>						
Population <sup>3</sup>	4	100.00%	5	100.00%	8.2800	100.00%
Sample Size <sup>4</sup>	3	75.00%	5	100.00%	4.5000	54.35%
Students w/Exceptions	-	-	(3)	(60.00%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(1.5000)	-
<b>5. <u>Career Education 9-12</u></b>						
Population <sup>3</sup>	3	100.00%	28	100.00%	206.1110	100.00%
Sample Size <sup>4</sup>	3	100.00%	27	96.43%	9.3006	4.51%
Students w/Exceptions	-	-	(3)	(11.11%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(.4250)	-
-----						
<b><u>All Programs</u></b>						
Population <sup>3</sup>	10	100.00%	5,764	100.00%	5,905.0870	100.00%
Sample Size <sup>4</sup>	7	70.00%	268	4.65%	192.1098	3.25%
Students w/Exceptions	-	-	(22)	(8.21%)	-	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(1.4250)	-

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

**SCHEDULE A (Continued)**

Suwannee 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, 2008

<u>Description</u> <sup>1</sup>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	10	100.00%	179	100.00%
Sample Size <sup>4</sup>	7	70.00%	70	39.11%
Teachers w/Exceptions	-	-	(2)	(2.86%)

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

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

<sup>3</sup> The population shown for the number of schools is the total number of schools in the District which offered the courses in the program specified (i.e., Basic, ESOL, ESE, and Career Education). The population shown for the number of students is the total number of students in each program at the schools in our sample. Our Career Education population and sample reflects only 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, 2008. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE or Career Education or taught courses to LEP students. (See NOTE A5.)

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

<sup>5</sup> Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

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

**SCHEDULE B**

Suwannee 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, 2008

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	2.1504	1.048	2.2536
102 Basic 4-8	1.1309	1.000	1.1309
103 Basic 9-12	4.1588	1.066	4.4333
111 Grades K-3 with ESE Services	(.5000)	1.048	(.5240)
113 Grades 9-12 with ESE Services	(.5000)	1.066	(.5330)
130 ESOL	(5.9401)	1.200	(7.1281)
254 ESE Support Level 4	(2.0000)	3.625	(7.2500)
255 ESE Support Level 5	.5000	5.062	2.5310
300 Career Education 9-12	(.4250)	1.119	(.4756)
Total	<u>(1.4250)</u>		<u>(5.5619)</u>

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

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

<sup>3</sup> Weighted FTE adjustments are presented for illustrative purposes only; they do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of audit adjustments. That computation is the responsibility of the Department of Education. (See NOTE A4.)

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

**SCHEDULE C**

Suwannee 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, 2008

<u>No.</u> <u>Program</u>	<u>District</u> <u>Wide</u>	<u>Audit Adjustments</u> <sup>1</sup>		<u>Balance</u> <u>Forward</u>
		<u>#0011</u>	<u>#0012</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.0967	.....	.....	.0967
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.0967)	.....	.....	(.0967)
254 ESE Support Level 4	.....	(.5000)	.....	(.5000)
255 ESE Support Level 5	.....	.5000	.....	.5000
300 Career Education 9-12	.....	.....	(.2250)	(.2250)
Total	<u>.0000</u>	<u>.0000</u>	<u>(.2250)</u>	<u>(.2250)</u>

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

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

**SCHEDULE C (Continued)**

Suwannee 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, 2008

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments<sup>1</sup></u>				<u>Balance Forward</u>
		<u>#0043</u>	<u>#0051</u>	<u>#0060</u>	<u>#0089</u>	
101	.0000	.....	.....	1.1502	1.0002	2.1504
102	.0967	(.5000)	1.4340	.....	.1002	1.1309
103	.0000	4.1588	.....	.....	.....	4.1588
111	.0000	.....	.....	.....	(.5000)	(.5000)
113	.0000	(2.0000)	.....	.....	.....	(2.0000)
130	(.0967)	(2.1588)	(1.9340)	(1.1502)	(.6004)	(5.9401)
254	(.5000)	.....	.....	.....	.....	(.5000)
255	.5000	.....	.....	.....	.....	.5000
300	<u>(.2250)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2250)</u>
Total	<u>(.2250)</u>	<u>(.5000)</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.2250)</u>

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

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

**SCHEDULE C (Continued)**

Suwannee 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, 2008

<b>Program No.</b>	<b>Brought Forward</b>	<b>Audit Adjustments<sup>1</sup></b>	
		<b>#0091</b>	<b>Total</b>
101 Basic K-3	2.1504	.....	2.1504
102 Basic 4-8	1.1309	.....	1.1309
103 Basic 9-12	4.1588	.....	4.1588
111 Grades K-3 with ESE Services	(.5000)	.....	(.5000)
113 Grades 9-12 with ESE Services	(2.0000)	1.5000	(.5000)
130 ESOL	(5.9401)	.....	(5.9401)
254 ESE Support Level 4	(.5000)	(1.5000)	(2.0000)
255 ESE Support Level 5	.5000	.....	.5000
300 Career Education 9-12	(.2250)	(.2000)	(.4250)
Total	(1.2250)	(.2000)	(1.4250)

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

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

**SCHEDULE D**

Suwannee 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, 2008

**Overview**

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. The Suwannee 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 16.

**Findings**

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

*Our examination included the July and October 2007 surveys and the February and June 2008 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2007 survey or the February 2008 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. 101] Our examination procedures included an automated comparison of the courses reported in ESOL to the courses that have been designated for that program by the Department of Education. The results of this comparison disclosed that one Basic subject area course with one student was reported incorrectly in ESOL. We made the following audit adjustment:

102 Basic 4-8	.0967	
130 ESOL	(.0967)	.0000
		<u>.0000</u>

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

**SCHEDULE D (Continued)**

Suwannee 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, 2008

<u>Findings</u>	<u>Net Audit Adjustments (Unweighted FTE)</u>
<b><u>Suwannee Primary School (#0011)</u></b>	
2. [Ref. 1101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>	
254 ESE Support Level 4	(.5000)
255 ESE Support Level 5	<u>.5000</u>
	<u>.0000</u>
	<u>.0000</u>

**Suwannee-Hamilton Technical Center (#0012)**

3. [Ref. 1201] The timecards for two Career Education students in OJT did not support the students' reported work hours, as follows: one student's timecard indicated that the student did not work during the reporting survey and one student's timecard supported less time worked than was reported. We made the following audit adjustment:

300 Career Education 9-12	(.2250)	(.2250)
		<u>(.2250)</u>

**Suwannee High School (#0043)**

4. [Ref. 4301] One Basic student was not in attendance during the October survey period and should not have been reported with the survey's results. We made the following audit adjustment:

102 Basic 4-8	(.5000)	(.5000)
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5. [Ref. 4302] We noted the following exceptions involving six students in ESOL: (a) two students' files did not contain assessment documentation; and (b) four students' files did not contain documentation to support the students' continued ESOL-placement for a fourth, fifth, or sixth year. We made the following audit adjustment:

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

**SCHEDULE D (Continued)**

Suwannee 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, 2008

<b>Findings</b>	<b>Net Audit Adjustments (Unweighted FTE)</b>	
<b>Suwannee High School (#0043) (Continued)</b>		
103 Basic 9-12	2.1588	
130 ESOL	<u>(2.1588)</u>	.0000
6. [Ref. 4303] <u>The EPs for two Gifted students had expired prior to the reporting survey. We made the following audit adjustment:</u>		
103 Basic 9-12	2.0000	
113 Grades 9-12 with ESE Services	<u>(2.0000)</u>	<u>.0000</u>
		<u>(.5000)</u>
<b>Suwannee Middle School (#0051)</b>		
7. [Ref. 5101] <u>We noted the following exceptions involving two students in ESOL: (a) one student's file did not contain assessment documentation, an LEP Student Plan, or parental notification of the student's ESOL-placement; and (b) the LEP Student Plan for one student was not reviewed and updated for the 2007-08 school year. We made the following audit adjustment:</u>		
102 Basic 4-8	1.1604	
130 ESOL	<u>(1.1604)</u>	.0000
8. [Ref. 5102] <u>One LEP student did not attend school during the 11-day window of the reporting survey and should not have been reported with that survey's results. We made the following audit adjustment:</u>		
102 Basic 4-8	(.0165)	
130 ESOL	<u>(.4835)</u>	(.5000)

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

**SCHEDULE D (Continued)**

Suwannee 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, 2008

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Suwannee Middle School (#0051)** (Continued)

9. [Ref. 5171] One teacher was not properly certified and was not approved by the School Board to teach Intensive Language Arts out-of-field during the school term covered by the October survey. The teacher held certification in Elementary Education, but taught a course that also required the Reading Endorsement. We noted that the teacher obtained the Reading Endorsement on October 25th, 2007, after the reporting survey. We also noted that the parents of the students taught by this teacher were not notified of the teacher's out-of-field status. We made the following audit adjustment:

102 Basic 4-8	.2901	
130 ESOL	(.2901)	.0000
		(.5000)

**Suwannee Elementary School (#0060)**

10. [Ref. 6001] The parents of two LEP students were not notified of the students' ESOL-placement. We made the following audit adjustment:

101 Basic K-3	1.1502	
130 ESOL	(1.1502)	.0000
		.0000

**Branford Elementary School (#0089)**

11. [Ref. 8901] The file for one student did not contain an IEP covering the reporting survey. We made the following audit adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	(.5000)	.0000

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

**SCHEDULE D (Continued)**

Suwannee 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, 2008

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Branford Elementary School (#0089)** (Continued)

12. [Ref. 8902] One student was reported incorrectly in ESOL. The student was FES and the student’s LEP Committee did not consider at least two of the five ESOL-placement criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., Florida Administrative Code. We made the following audit adjustment:

101 Basic K-3	.5002	
130 ESOL	(.5002)	.0000

13. [Ref. 8971] One ESOL teacher in the October survey was not properly certified and was not approved by the School Board to teach out-of-field until January 31, 2008. We made the following audit adjustment:

102 Basic 4-8	.1002	
130 ESOL	(.1002)	.0000
		.0000

**Branford High School (#0091)**

14. [Ref. 9101] There was no evidence that the Matrix of Services forms for two ESE students were reviewed and updated when the students’ new IEPs were developed. We made the following audit adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.5000)	.0000

Management’s Response – The *Matrix* forms were reviewed when the students’ new IEPs were developed. To indicate a review had occurred, a copy of the reviewed *Matrix* form was then placed in each student’s folder immediately behind each student’s new IEP. However, the reviewed *Matrix* forms were not signed and dated to indicate review.

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

**SCHEDULE D (Continued)**

Suwannee 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, 2008

**Net Audit  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Branford High School (#0091)** (Continued)

Auditor’s Resolution – We considered management’s response; however, the *Matrix* forms were not signed and dated by the reviewer, and the filing of copies behind the students’ IEPs is insufficient evidence that they were reviewed. Accordingly, our finding stands as presented.

.0000

15. [Ref. 9102] The timecard for one Career Education student in OJT indicated that the student did not work during the reporting survey. We made the following audit adjustment:

300 Career Education 9-12	(.2000)	(.2000)
		(.2000)
		<u>(1.4250)</u>

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

**SCHEDULE E**

Suwannee 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, 2008

**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) students are reported for FEFP funding only if they were in attendance at least one day during an 11-day survey window; (3) students reported in ESE and ESOL have adequate documentation to support that reporting; (4) the English language proficiency of LEP students is assessed prior to their ESOL-placement being continued beyond the initial three-year base period; (5) *LEP Student Plans* and *Matrix of Services* forms are appropriately reviewed and updated; (6) the work hours of students in OJT programs are reported according to the supporting timecards; (7) ESE Students in Support Levels 4 and 5 are reported in accordance with their *Matrix of Services* forms; (8) teachers are either properly certified or, if out-of-field, are approved by the School Board to teach out-of-field; and (9) 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
- 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 2007-2008

**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

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

**SCHEDULE E (Continued)**

Suwannee 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, 2008

**Regulatory Citations** (Continued)Attendance (Continued)

FTE General Instructions 2007-2008

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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 2007-2008

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

**SCHEDULE E (Continued)**

Suwannee 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, 2008

**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.*

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2008

**NOTE A - SUMMARY**

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

**1. School District of Suwannee County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Suwannee 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 Suwannee County. For the fiscal year ended June 30, 2008, the District operated nine schools and one District-wide educational program, reported 5,905.0870 unweighted FTE, and received approximately \$21 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.

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2008

**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 2007-2008 school year were conducted during and for the following weeks: survey one was performed for July 9-13, 2007; survey two was performed for October 8-12, 2007; survey three was performed for February 4-8, 2008; and survey four was performed for June 9-13, 2008.

Suwannee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2008

**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, 2008. 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:

Suwannee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2008

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
- District Wide – Ineligible ESOL Courses	1
1. Suwannee Primary School	2
2. Suwannee-Hamilton Technical Center	3
3. Suwannee High School	4 through 6
4. Suwannee Middle School	7 through 9
5. Suwannee Elementary School	10
6. Branford Elementary School	11 through 13
7. Branford High School	14 and 15



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 SUWANNEE COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated November 25, 2008, that the Suwannee 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, 2008. 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

Our examination procedures disclosed material noncompliance involving the District's ridership, as follows: 62 of the 123 students in our sample had exceptions involving their reported ridership category or eligibility for ridership. (See SCHEDULE G, finding Nos. 3, 4, and 5.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Suwannee 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, 2008.

The results of our examination disclosed other noncompliance with the State requirements, in addition to the material noncompliance mentioned above. (See SCHEDULE G, finding Nos. 1 and 2.) 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 G. The impact of this noncompliance on the District's reported number of transported students is presented in SCHEDULE F and SCHEDULE G.

### **Internal Control Over Compliance**

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

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

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

Pursuant to Section 11.45(4), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA  
January 22, 2009

**SCHEDULE F**

Suwannee County District School Board  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2008

<b><u>Description</u></b>	<b><u>Number of Vehicles</u></b>	<b><u>% of Pop.</u></b>	<b><u>No. of Students Transp.</u></b>	<b><u>% of Pop. (Sample)</u></b>
Population <sup>1</sup>	120	100.00%	6,673	100.00%
Sample <sup>2</sup>	-	-	123	1.84%
<b><u>Sample Students</u></b>				
With Exceptions <sup>3</sup>	-	-	62	(50.41%)
Net Audit Adjustments	-	-	(60)	(48.78%)
<b><u>Non-Sample Students</u></b>				
With Exceptions <sup>3</sup>	-	-	24	0.36%
Net Audit Adjustments	-	-	(6)	0.09%
<b><u>Sample and Non-Sample Students</u></b>				
Net Audit Adjustments	-	-	(66)	0.99%

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<sup>1</sup> The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2008. The District reported 6,673 students in the following ridership categories: 61 in IDEA (K-12), Weighted; 16 in IDEA (PK), Weighted; 3 in Teenage Parents and Infants; and 6,593 in Two Miles or More. The District also reported operating a total of 120 buses. (IDEA stands for Individuals with Disabilities Education Act.)

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

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

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

**SCHEDULE G**

Suwannee County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2008

**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. Except for material noncompliance involving the classification and reporting of transported students, the Suwannee 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, 2008. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 31.

**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.*

1. [Ref. 51] The number of days-in-term was incorrectly reported for 11 students, as follows: (a) one student was reported for an 8-day term and five students were reported for a 15-day term, but should have been reported for a 16-day term; and (b) five students were reported for a 90-day term, but should have been reported for a 9-day term. We also noted that the number of buses in operation was overstated by one bus each in the July, October, and June surveys. We made the following audit adjustments:

**July 2007 Survey**

Buses in Operation	(1)	--
--------------------	-----	----

**8 Days-in-Term**

IDEA (K-12), Weighted (Non-sample Students)	(1)	
---	-----	--

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

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<b>July 2007 Survey</b> (Continued)		
<u>15 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-sample Students</i> )	(3)	
IDEA (PK), Weighted ( <i>Non-sample Students</i> )	<u>(2)</u>	(6)
<u>16 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-sample Students</i> )	4	
IDEA (PK), Weighted ( <i>Non-sample Students</i> )	<u>2</u>	6
<b>October 2007 Survey</b>		
Buses in Operation	(1)	--
<b>June 2008 Survey</b>		
Buses in Operation	<u>(1)</u>	--
	<u>(3)</u>	--
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-sample Students</i> )	(4)	
IDEA (PK), Weighted ( <i>Non-sample Student</i> )	<u>(1)</u>	(5)
<u>9 Days-in-Term</u>		
IDEA (K-12), Weighted ( <i>Non-sample Students</i> )	4	
IDEA (PK), Weighted ( <i>Non-sample Student</i> )	<u>1</u>	5

2. [Ref. 55] Twenty-four PK students were reported incorrectly in Two Miles or More. We noted that 18 of these 24 students should have been reported in IDEA (PK), Unweighted. The remaining 6 students were not IDEA students and thus were not eligible for State transportation funding. We made the following audit adjustments:

<b>October 2007 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	8	
Two Miles or More ( <i>Non-Sample Students</i> )	(11)	
<b>February 2008 Survey</b>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted ( <i>Non-Sample Students</i> )	10	
Two Miles or More ( <i>Non-Sample Students</i> )	<u>(13)</u>	(6)

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

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2008

**Students  
 Transported  
 Net Audit  
 Adjustments**

**Findings**

3. [Ref. 52] Fifty-seven students were reported incorrectly in Two Miles or More. The students lived less than two miles from school. We also noted that one of these students was not transported by bus at least one time during the 11-day survey window, and should not have been reported. We made the following audit adjustments:

**October 2007 Survey**

90 Days-in-Term

Two Miles or More (27)

**February 2008 Survey**

90 Days-in-Term

Two Miles or More (30) (57)

4. [Ref. 53] Three students were not transported by bus at least one time during the 11-day survey window, and should not have been reported. We made the following audit adjustments:

**July 2007 Survey**

16 Days-in-Term

IDEA (K-12), Weighted (1)

**February 2008 Survey**

90 Days-in-Term

IDEA (K-12), Weighted (1)

**June 2008 Survey**

9 Days-in-Term

IDEA (PK), Weighted (1) (3)

5. [Ref. 54] Two ESE students were reported incorrectly in an IDEA-weighted ridership category (one in IDEA (K-12) and one in IDEA (PK)). The IEPs for these students did not indicate that they met at least one of the five criteria required for IDEA-weighted classification. We made the following audit adjustment:

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

**SCHEDULE G (Continued)**

Suwannee County District School Board  
 Student Transportation  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2008

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>October 2007 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted	(1)	
IDEA (K-12), Unweighted	1	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	<u>1</u>	<u>0</u>
<b>Net Audit Adjustments</b>		<u>(66)</u>
<hr/>		
<u>Summary</u>		
Sample Students w/Exceptions	<u>62</u>	--
Sample Students - Net Audit Adjustments	--	(60)
Non-Sample Students w/Exceptions	<u>24</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>(6)</u>
<b>Net Audit Adjustments</b>		<u>(66)</u>

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

**SCHEDULE H**

Suwannee County District School Board  
Student Transportation  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2008

**Recommendations**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses operated during a survey period is correctly reported; (2) the classification of ESE students in IDEA weighted ridership categories and the transportation of other ESE students are supported by the students' IEPs; (3) students are reported in the correct ridership categories for the correct number of days-in-term; (4) only those students who are enrolled in school during survey and ride a bus at least one time during the 11-day window of a survey period are reported with each survey's results; and (5) the distance from home to school for students classified in the Two Miles or More ridership category is verified prior to being reported.

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

**Regulatory Citations**

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

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

Suwannee County District School Board  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2008

**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 Suwannee County**

For the fiscal year ended June 30, 2008, the District received approximately \$1.6 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 2007	2	6
October 2007	58	3,264
February 2008	58	3,398
June 2008	<u>2</u>	<u>5</u>
Total	<u>120</u>	<u>6,673</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

Suwannee County District School Board  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2008

**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, 2008. 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.

EXHIBIT – A  
MANAGEMENT’S RESPONSE

**SUWANNEE COUNTY SCHOOL BOARD**

*Serving The Children Of Our Community*



February 12, 2009

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**JERRY A. SCARBOROUGH**  
Superintendent of  
Schools

---

Mr. David W. Martin, Auditor General  
Claude Pepper Building, Room # 476A  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Mr. Martin:

**BOARD MEMBERS**

**JERRY TAYLOR**  
District 1

**MURIEL OWENS**  
District 2

**JULIE B. ULMER**  
District 3

**JAMES COOPER**  
District 4

**J.M. HOLTZCLAW**  
District 5

**ANDREW J. DECKER, III**  
Board Attorney

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Please find enclosed our response to the Full-Time Equivalency (FTE) and Transportation Student Audit for 2007-2008. Please be assured that the findings brought to our attention are taken seriously. These responses represent action taken place to affectively address the issues. I respectfully request further review of Finding #14 (Ref. 9101), if possible. The Suwannee County School District is committed to being in compliance with state requirements.

For your information, Ms. Alice Pounds was extremely professional and helpful while performing her duties in the district. Additionally, Mr. Joe Williams assisted us with follow-up issues related to the audit.

If you have any questions or require additional information, please contact Mr. Mel McMullen, Assistant Superintendent for Instruction, at (386) 208-1630.

**MAILING ADDRESS**

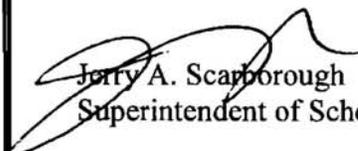
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Sincerely,



Jerry A. Scarborough  
Superintendent of Schools

JAS/MM/kl  
Enclosure

**Suwannee County District Schools  
Full-Time Equivalent and Transportation Audit Response**

**Full-Time Equivalent Findings:**

- #1 (Ref. 101): The district agrees with the audit finding.** Principals have been directed to review master schedules more closely, insuring that only ESOL eligible courses are reported.
- #2 (Ref. 1101): The district agrees with the audit finding.** Principals have been instructed to have ESE staff periodically review ESE folders for appropriate and current documentation that support level of services being reported.
- #3 (Ref. 1201): The district agrees with the audit finding.** Principals have been charged to remind their OJT teachers, of the need to regularly review completeness of student time cards so that work hours are accurately reported.
- #4 (Ref. 4301): The district agrees with the audit finding.** School administrative staff has reviewed the process for substantiating student attendance and corresponding reporting in Pinnacle and MIS.
- #5 (Ref. 4302): The district agrees with the audit finding.** Appropriate school administrative and guidance staff have had updated appraisal of the process for documentation of ESOL students that include, testing requirements, timelines and necessary reporting paper work.
- #6 (Ref. 4303): The district agrees with the audit finding.** District and school staff has been alerted to continuously review student Educational Plan dates to ensure they remain current.
- #7 (Ref. 5101): The district agrees with the audit finding.** Staff responsible for testing, placement and maintenance of student ESOL records have had the district ESOL Plan highlighted to include what is appropriate documentation and parental notification procedures ensuring accurate and current reporting.
- #8 (Ref.5102): The district agrees with the finding.** School site administrators have been reminded of the need for accurate daily attendance reporting by teachers in Pinnacle and the process for not counting non-eligible students in the MIS system.
- #9 (Ref. 5171): The district agrees with the audit finding.** District and school administrative staff has been reminded to adhere to teacher certification coverage when making instructional assignments. The process for reporting out-of-field personnel has been reviewed with appropriate staff. Principals have been reminded of the appropriate notice to parents that is to be done for those random instances.
- #10 (Ref. 6001): The district agrees with the finding.** Principals and guidance staff have had the district ESOL Plan and process reviewed which includes the notification notice to parents of ESOL placement.

**Suwannee County District Schools  
Full-Time Equivalent and Transportation Audit Response  
(continued)**

**#11 (Ref. 8901): The district agrees with the finding.** School staff responsible for maintaining ESE file information has been cautioned to regularly verify that appropriate and current documentation exists for each individual student.

**#12 (Ref. 8902): The district agrees with the audit finding.** Guidance staff responsible for ESOL testing and record keeping has been advised to take greater care in reporting when using placement criteria.

**#13 (Ref. 8971): The district agrees with the audit finding.** Principals and appropriate district staff have been instructed to use greater caution when reviewing master schedule data that earmarks out-of-field personnel needing school board approval.

**#14 (Ref. 9101): The district respectfully disagrees with the audit finding and requests further consideration of the outcome.** Although blank, the ESE student folders did have a Matrix of Services form placed behind the current IEP's in question that would indicate a review had taken place. Teacher signatures and dates were not apparently required on the old form.

**#15 (Ref. 9102): The district agrees with the audit finding.** Principals at each high school have been asked to review with OJT teachers, the need to regularly check for accurate timecard completion and subsequent survey reporting.

**Transportation Findings:**

**#1 (Ref. 51): The district agrees with the audit finding.** Transportation and district MIS staff acknowledge taking greater care in comparing data submission figures during survey periods to guarantee better accuracy.

**#2 (Ref. 55): The district agrees with the audit finding.** Transportation staff will more cautiously review student IEP information from the ESE Department to insure documentation substantiates IDEA weighted qualified riders.

**#3 (Ref. 52): The district agrees with the audit finding.** Transportation office personnel will make a greater effort to maintain current information to document and correctly report students in the Two Miles or More categories. Days in term will be double checked and correctly reported.

**#4 (Ref. 53): The district agrees with the audit finding.** Transportation staff will continue to cross check student ridership with attendance records to insure only eligible students is reported.

**#5 (Ref. 54): The district agrees with the audit finding.** Transportation staff will review more carefully IEP documentation to verify correct reporting of IDEA weighted student ridership.