

**LEVY COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2009



BOARD MEMBERS AND SUPERINTENDENT

Levy County District School Board members and the Superintendent of Schools who served during the 2008-09 fiscal year are listed below:

	<i>District <u>No.</u></i>
<i>Cameron A. Asbell from 3-17-09</i>	1
<i>Billy R. Morrison to 1-01-09*</i>	1
<i>Elizabeth J. Davis, Vice Chair from 11-18-08</i>	2
<i>G. Frank Etheridge, Vice Chair to 11-17-08, Chair from 11-18-08</i>	3
<i>Paige S. Brookins, Chair to 11-17-08</i>	4
<i>Rick Turner</i>	5

Robert O. Hastings, Superintendent from 11-18-08

Clifton V. Norris, Superintendent to 11-17-08

**Board member resigned, position remained vacant until new member, Cameron A. Asbell, was appointed by the Governor*

The examination team leader was Jennifer Taylor, 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 or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at 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.

Levy County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

CELLA – Comprehensive English Language Learning Assessment

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FCAT – Florida Comprehensive Assessment Test

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Levy County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
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EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving ESOL and ESE Support Levels 4 and 5, the Levy County District School Board complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) and the number of students transported for the fiscal year ended June 30, 2009.

We noted exceptions involving 27 of the 95 students in our ESOL sample and 8 of the 47 students in our ESE Support Levels 4 and 5 sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in 28 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative 2.3543 but have a potential impact on the District's weighted FTE of a negative 10.8682. Noncompliance related to student transportation resulted in 6 findings and a net audit adjustment of a negative 12 students.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Levy County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$42,235 (negative 10.8682 times \$3,886.14).

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

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Levy County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Levy County. Those services are provided primarily to students attending kindergarten through high school but also to adults seeking vocational-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 Levy County.

The governing body of the District is the District School Board, which is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2009, the District operated 15 schools, reported 5,973 unweighted FTE, and received approximately \$19.3 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP, which was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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. 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 unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equals one FTE).

Student Transportation

Any student who is transported by the District 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 Vocational 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. The District received approximately \$1.9 million in State transportation funding.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
FAX: 850-488-6975

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

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

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Levy 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, 2009. 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 material noncompliance involving students in ESOL and ESE Support Levels 4 and 5. We noted exceptions involving 27 of the 95 students in our ESOL sample¹; and 8 of the 47 students in our ESE Support Levels 4 and 5 sample². 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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Levy 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, 2009.

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 is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

¹For ESOL, see SCHEDULE D, Finding Nos. 2, 3, 4, 5, 9, 15, 19, 22, 23, 24, and 27.

²For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 6, 7, 10, 16, 25, 26, and 28.

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.³ 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 reporting of, and 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 deficiencies,³ 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.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the 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
March 9, 2010

³ 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

Levy 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, 2009

<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%	3,620	100.00%	3,926.2400	100.00%
Sample Size ⁴	9	64.29%	98	2.71%	84.8709	2.16%
Students w/Exceptions	-	-	(1)	(1.02%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	15.1510	-
2. Basic with ESE Services						
Population ³	15	100.00%	1,505	100.00%	1,781.0700	100.00%
Sample Size ⁴	9	60.00%	83	5.51%	73.9664	4.15%
Students w/Exceptions	-	-	(1)	(1.20%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.3714	-
3. ESOL						
Population ³	10	100.00%	113	100.00%	85.0100	100.00%
Sample Size ⁴	8	80.00%	95	84.07%	65.3628	76.89%
Students w/Exceptions	-	-	(27)	(28.42%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(15.8586)	-
4. ESE Support Levels 4 and 5						
Population ³	10	100.00%	47	100.00%	19.4600	100.00%
Sample Size ⁴	8	80.00%	47	100.00%	17.7609	91.30%
Students w/Exceptions	-	-	(8)	(17.02%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.8600)	-
5. Career Education 9-12						
Population ³	5	100.00%	71	100.00%	161.2200	100.00%
Sample Size ⁴	3	60.00%	54	76.06%	14.4432	8.96%
Students w/Exceptions	-	-	(1)	(1.85%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.1581)	-

All Programs						
Population ³	15	100.00%	5,356	100.00%	5,973.0000	100.00%
Sample Size ⁴	9	60.00%	377	7.04%	256.4042	4.29%
Students w/Exceptions	-	-	(38)	(10.08%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(2.3543)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Levy 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, 2009

<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	15	100.00%	158	100.00%
Sample Size ⁴	9	60.00%	72	45.57%
Teachers w/Exceptions	-	-	(5)	(6.94%)

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 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, 2009. The population shown for teachers is the total number of teachers at schools in our sample who taught courses in ESE Support Levels 4 and 5 or Career Education or taught courses to ELL 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

Levy 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, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	7.4918	1.066	7.9863
102 Basic 4-8	3.1609	1.000	3.1609
103 Basic 9-12	4.4983	1.052	4.7322
111 Grades K-3 with ESE Services	.1200	1.066	.1279
112 Grades 4-8 with ESE Services	(.3900)	1.000	(.3900)
113 Grades 9-12 with ESE Services	.6414	1.052	.6748
130 ESOL	(15.8586)	1.119	(17.7458)
255 ESE Support Level 5	(1.8600)	4.970	(9.2442)
300 Career Education 9-12	(.1581)	1.077	(.1703)
Total	<u>(2.3543)</u>		<u>(10.8682)</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

Levy 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, 2009

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0051</u>	<u>#0053</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	1.2803	.....	.6468	1.9271
103 Basic 9-12	2.7771	1.8984	.....	4.6755
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	(.5000)	.....	.1100	(.3900)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.0574)	(.9384)	(.6468)	(5.6426)
255 ESE Support Level 5	.....	(1.0200)	(.4700)	(1.4900)
300 Career Education 9-12	.....	.....	.....	<u>.0000</u>
Total	<u>(.5000)</u>	<u>(.0600)</u>	<u>(.3600)</u>	<u>(.9200)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Levy 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, 2009

<u>Program No.</u>	<u>Brought Forward</u>	<u>Audit Adjustments¹</u>				<u>Total</u>
		<u>#0091</u>	<u>#0231</u>	<u>#0241</u>	<u>#1011</u>	
101	.0000	.....	1.5000	5.9918	.....	7.4918
102	1.9271	(.1498)	.....	.9501	.4335	3.1609
103	4.6755	(.1772)	.....	.....	.....	4.4983
111	.0000	.....	.....	.1200	.....	.1200
112	(.3900)	.....	.....	.....	.....	(.3900)
113	.0000	.6414	.....	.....	.....	.6414
130	(5.6426)	(.8406)	(1.5000)	(7.4419)	(.4335)	(15.8586)
255	(1.4900)	.....	.....	(.1600)	(.2100)	(1.8600)
300	<u>.0000</u>	<u>(.1581)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1581)</u>
Total	<u>(.9200)</u>	<u>(.6843)</u>	<u>.0000</u>	<u>(.5400)</u>	<u>(.2100)</u>	<u>(2.3543)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Levy 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, 2009

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 the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and ESE Support Levels 4 and 5, the Levy 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 19.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Bronson Middle/High School (#0021)

1. [Ref. 2101] One ESE student was absent from school during the 11-day window of the reporting survey and should not have been included with the survey's results. We also noted that the file for this student did not contain an IEP that covered the reporting survey. We made the following audit adjustment:

112 Grades 4-8 with ESE Services	(.5000)	(.5000)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Bronson Middle/High School (#0021) (Continued)

2. [Ref. 2103] The ELL Student Plans for seven students in the October 2008 survey were not reviewed and updated until January 2009 and, thus, did not cover that survey. We also noted the following additional exceptions involving three of these students: (a) the file for one student did not contain evidence that the student's parents were notified of the student's ESOL placement, and (b) the files for two students did not contain documentation justifying the students' continued ESOL placement for a sixth and fourth year, respectively. We made the following audit adjustment:

102 Basic 4-8	1.1936	
103 Basic 9-12	2.0737	
130 ESOL	<u>(3.2673)</u>	.0000

3. [Ref. 2104] The files for two ELL students did not contain evidence that the students' parents were notified of the students' ESOL placement. We made the following audit adjustment:

102 Basic 4-8	.0867	
103 Basic 9-12	.7034	
130 ESOL	<u>(.7901)</u>	<u>.0000</u> <u>(.5000)</u>

Chiefland High School (#0051)

4. [Ref. 5101] The parental notification letters for two ELL students were missing and could not be located. We noted that the parents of one of the students, who was in the October 2008 survey, did attend an ESOL-related meeting; however, the meeting did not occur until November 18, 2008. We made the following audit adjustment:

103 Basic 9-12	.5100	
130 ESOL	<u>(.5100)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland High School (#0051) (Continued)

5. [Ref. 5102] The ELL Student Plan for one student in the October 2008 survey was not reviewed and updated until November 3, 2008 and, thus, did not cover that survey. We made the following audit adjustment:

103 Basic 9-12	.4284	
130 ESOL	(.4284)	.0000

6. [Ref. 5103] One student in the Hospital and Homebound program was incorrectly reported for .0600 FTE in program No. 255 (ESE Support Level 5). The student was not provided homebound or on-campus instruction during the October 2008 survey. We made the following audit adjustment:

255 ESE Support Level 5	(.0600)	(.0600)
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7. [Ref. 5104] One student was reported incorrectly for .5000 FTE in program No. 255 (ESE Support Level 5). The student was served intermittently in the Hospital and Homebound program. According to the homebound instructor's contact log, the student was served for 60 minutes (or .0200 FTE) at home and was served the rest of the time (1,440 minutes or .4800 FTE) on campus. The student's IEP indicated that the on-campus time should have been reported in program No. 103 (Basic 9-12). We made the following audit adjustment:

103 Basic 9-12	.9600	
255 ESE Support Level 5	(.9600)	.0000
		(.0600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Middle School (#0053)

8. [Ref. 5370] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Elementary Education, MG Integrated Curriculum, and Reading but taught a course that required certification in ESE. We also noted that the parents of the ESE student concerned were not notified of the teacher's out-of-field status. Since this student has been adjusted in finding No. 10 (Ref. 5302), we made no audit adjustment here.

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9. [Ref. 5301] The parental notification letter for one ELL student was missing and could not be located. We made the following audit adjustment:

102 Basic 4-8	.5868	
130 ESOL	(.5868)	.0000

10. [Ref. 5302] The course schedule for one ESE student who was provided both on-campus instruction and instruction under the Hospital and Homebound program was incorrectly reported. The student was scheduled to attend two courses on-campus five days per week; however, the student was reported for four on-campus courses. We also noted that the student's entire course schedule in the October 2008 survey was reported in program No. 255 (ESE Support Level 5) but the student was only eligible to be reported in ESE Support Level 5 for Hospital and Homebound instruction (90 minutes or .0300 FTE). The remaining on-campus instructional time should have been reported in program No. 112 (Grades 4-8 with ESE Services). We made the following audit adjustment:

112 Grades 4-8 with ESE Services	.1100	
255 ESE Support Level 5	(.4700)	(.3600)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Middle School (#0053) (Continued)

11. [Ref. 5399] Our examination procedures include an automated test that compares the course numbers reported in ESOL by the District to the courses that have been designated for that program by the Department of Education. The results of this test disclosed that Chiefland Middle School reported a course in ESOL that was ineligible for such reporting. We made the following audit adjustment:

102 Basic 4-8	.0600	
130 ESOL	<u>(.0600)</u>	<u>.0000</u> <u>(.3600)</u>

Williston High School (#0091)

12. [Ref. 9171] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught a course that required certification in Biology. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. Since this student has been adjusted in finding No. 15 (Ref. 9103), we made no audit adjustment here.

.0000

13. [Ref. 9101] One middle school student came onto Williston High School's campus at the end of each day to take Band with the high school students. Because the student attended Williston High School only at the end of the day and, thus, did not have a homeroom class at the high school where official school attendance was taken, the student's attendance at the high school was unsubstantiated. We noted that the band instructor did not maintain attendance records for that particular class. We made the following audit adjustment:

102 Basic 4-8	<u>(.1498)</u>	<u>(.1498)</u>
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Williston High School (#0091) (Continued)

14. [Ref. 9102] The course schedules for two ESE students incorrectly included a portion of the students' instructional time in program No. 103 (Basic 9-12) and program No. 130 (ESOL). The course schedules of ESE students should be reported entirely in ESE. We made the following audit adjustment:

103 Basic 9-12	(.3045)	
113 Grades 9-12 with ESE Services	.6414	
130 ESOL	(.3369)	.0000

15. [Ref. 9103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

103 Basic 9-12	.4203	
130 ESOL	(.4203)	.0000

16. [Ref. 9104] One ESE student in the Hospital and Homebound program was reported incorrectly in program No. 103 (Basic 9-12) and program No. 300 (Career Education 9-12). The student was placed in the Hospital and Homebound program during the survey week and her schedule reflected instruction in that program. However, the student's original on-campus course schedule was not removed from the database, resulting in the reporting of .4598 FTE that was not earned. We made the following audit adjustment:

103 Basic 9-12	(.3764)	
300 Career Education 9-12	(.0834)	(.4598)

17. [Ref. 9105] The timecard for one Career Education OJT student was not signed by the student's employer. We made the following audit adjustment:

300 Career Education 9-12	(.0747)	(.0747)
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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Williston High School (#0091) (Continued)

18. [Ref. 9170] One teacher who taught a Basic subject area class that included an ELL student had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.6843)

Williston Elementary School (#0231)

19. [Ref. 23101] One student was placed in ESOL on November 29, 2005; thus, the February 2009 survey marked the start of the student's fourth year in ESOL. Because the student was placed in ESOL in the middle of the school year, timely standardized test results were not available to use as evaluation tools (both the CELLA and the FCAT were given the prior Spring). The ELL Committee met on October 16, 2008, to determine the student's need for a fourth year. The meeting was well documented; however, the test scores mentioned above were listed as the reason for continued placement. Because these scores were not timely, the ELL Committee should have documented other forms of evaluation used for ESOL assessment (grades, teacher input, etc.). When questioned, School personnel stated that they considered these other factors but that consideration was not documented on the ELL Committee meeting form. 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)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Williston Elementary School (#0231) (Continued)

20. [Ref. 23170] One teacher, whose classes included ELL students, had earned only 30 of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

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

Chiefland Elementary School (#0241)

21. [Ref. 24170] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out-of-field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. Since this student has been adjusted in finding No. 22 (Ref. 24101), we made no audit adjustment here.

.0000

22. [Ref. 24101] The files for nine ELL students contained no evidence that the students' parents were notified of the students' ESOL placements. We made the following audit adjustment:

101 Basic K-3	5.9918	
102 Basic 4-8	.5167	
130 ESOL	<u>(6.5085)</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Elementary School (#0241) (Continued)

23. [Ref. 24102] The ELL Student Plan for one student was not reviewed and updated for the 2008-09 school year. We also noted that the student was initially marked absent on the teacher's attendance sheet for the 11-day window of the October 2008 survey. Subsequently, certain days during the survey week were changed to show that the student was present. However, school personnel were unable to provide documentation (sign-in sheets, teacher's gradebook, etc.) to support those changes. We made the following audit adjustment:

130 ESOL	(.5000)	(.5000)
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24. [Ref. 24103] One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We made the following audit adjustment:

102 Basic 4-8	.4334	
130 ESOL	(.4334)	.0000

25. [Ref. 24104] The files for two students reported in the Hospital and Homebound program did not contain valid Matrix of Services forms. We also noted that one of the above students was reported in program No. 255 (ESE Support Level 5) but should have been reported in program No. 111 (Grades K-3 with ESE Services). The student's IEP and other supporting documentation indicated that the student was to receive on-campus instruction and no longer needed Hospital and Homebound services. We made the following audit adjustment:

111 Grades K-3 with ESE Services	.1600	
255 ESE Support Level 5	(.1600)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Levy 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, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Chiefland Elementary School (#0241) (Continued)

26. [Ref. 24105] One ESE student was provided both Hospital and Homebound instructional services in the home and Language and Occupational Therapy services on-campus during the October 2008 survey. The student's IEP authorized 30 minutes (or .0100 FTE) of Occupational Therapy services per week during that time period. However, the student was reported for 150 minutes (or .0500 FTE). We made the following audit adjustment:

111 Grades K-3 with ESE Services	(.0400)	(.0400)
		(.5400)

Bronson Elementary School (#1011)

27. [Ref. 101102] One student was erroneously reported in program No. 130 (ESOL) during the February 2009 survey. The student was dismissed from the ESOL program on May 5, 2008, and was subsequently monitored but not placed back into the program until September 2, 2009. We made the following audit adjustment:

102 Basic 4-8	.4335	
130 ESOL	(.4335)	.0000

28. [Ref. 101103] One ESE student was reported incorrectly for instruction provided under the Hospital and Homebound program. The student's IEP authorized 60 minutes (or .0200 FTE) of homebound instruction per week but the student was reported for 375 minutes (or .1250 FTE). We made the following audit adjustment:

255 ESE Support Level 5	(.2100)	(.2100)
		(.2100)
		(2.3543)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Levy 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, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) documentation for ESE, ESOL, and OJT students is accurately and completely prepared and is properly maintained in readily accessible files; (2) only students who were in membership and attendance during a survey are reported for FEFP funding; (3) students served in the Hospital and Homebound program are reported in accordance with their IEPs and *Matrix of Services* forms; (4) only ESOL-eligible students and courses are reported in ESOL; (5) teachers are properly certified or approved by the School Board to teach out-of-field and parents are appropriately notified of a teacher's out-of-field status, and (6) teachers earn their required ESOL in-service points on a timely basis in accordance with their in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements 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 2008-2009

Attendance

Section 1003.23, F.S.Attendance Records and Reports
 Rules 6A-1.044(3) and
 (6)(c), F.A.C.Pupil Attendance Records
 Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
 FTE General Instructions 2008-2009
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy 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, 2009

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 English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

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. Provision of Free Appropriate Public Education (FAPE) and 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. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

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 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Levy 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, 2009

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.

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

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

1. School District of Levy County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Levy 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 Levy County. For the fiscal year ended June 30, 2009, the District operated 15 schools, reported 5,973 unweighted FTE, and received approximately \$19.3 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 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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.

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009. 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:

Levy County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Bronson Middle/High School	1 through 3
2. Chiefland High School	4 through 7
3. Chiefland Middle School	8 through 11
4. Whispering Winds Charter School	NA
5. Williston High School	12 through 18
6. Joyce M. Bullock Elementary School	NA
7. Williston Elementary School	19 and 20
8. Chiefland Elementary School	21 through 26
9. Bronson Elementary School	27 and 28



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

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



PHONE: 850-488-5534
FAX: 850-488-6975

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

INDEPENDENT AUDITOR'S REPORT LEVY COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated July 1, 2009, that the Levy 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, 2009. 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 Levy 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, 2009.

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 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.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 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.

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.*

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the 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
March 9, 2010

SCHEDULE F

Levy County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<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	160	100.00%	7,694	100.00%
Sample ²	-	-	179	2.33%
With Exceptions ³	-	-	16	(8.94%)
Net Audit Adjustments	-	-	(12)	(6.70%)

¹ *The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2009. The District reported 7,694 students in the following ridership categories: 255 in IDEA (K-12), Weighted; 24 in IDEA (PK), Weighted; 38 in IDEA (PK), Unweighted; 22 in Teenage Parents and Infants; and 7,355 in Two Miles or More. The District also reported operating a total of 160 buses. (IDEA stands for Individuals with Disabilities Education Act.)*

² *See NOTE B.*

³ *Students with exceptions are students with exceptions affecting their ridership classification. Students cited only for incorrect reporting of days-in-term in Finding No. 1 are not included.*

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

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 Levy 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, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 34.

**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 and October 2008, and February and June 2009 surveys. Adjusted students who were in more than one survey are accounted for by survey. For example, a student sampled twice, once for the October 2008 survey and once for the February 2009 survey, will be adjusted for both surveys (see finding No. 6).

1. [Ref. 51] The number of days-in-term for ten students in the July 2008 survey and one student in the June 2009 survey was incorrectly reported. We made the following audit adjustments:

July 2008 Survey

5 Days-in-Term

IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	9
Two Miles or More (<i>Non-Sample Student</i>)	1

4 Days-in-Term

IDEA (K-12), Weighted (<i>Non-Sample Students</i>)	(9)
Two Miles or More (<i>Non-Sample Student</i>)	(1)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>June 2009 Survey</u>		
<u>12 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	1	
<u>5 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Non-Sample Student</i>)	(1)	0
2. [Ref. 52] <u>Two students were reported incorrectly in IDEA (PK), Unweighted. The students were not IDEA students, were not enrolled in a Teenage Parent program, and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (PK), Unweighted (<i>Sample Student</i>)	(1)	(2)
3. [Ref. 53] <u>Seven students were incorrectly reported in Two Miles or More. The students lived less than two miles from their respective schools and should not have been reported for State transportation funding. We made the following audit adjustments:</u>		
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(4)	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Two Miles or More (<i>Sample Students</i>)	(3)	(7)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Students
 Transported
 Net Audit
 Adjustments**

Findings

4. [Ref. 54] One student was reported incorrectly in Teenage Parents and Infants. The student was not enrolled in a Teenage Parent program; however, we determined that the student lived more than two miles from school and was eligible for Two Miles or More. We made the following audit adjustment:

October 2008 Survey

90 Days-in-Term

Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>1</u>	0

5. [Ref. 55] Three reported students were not transported at least once during the 11-day window of a reporting survey and should not have been reported for State transportation funding. We also noted that one of the students, who was in the October 2008 survey, was incorrectly classified as in Two Miles or More but lived less than two miles from school. We made the following audit adjustments:

October 2008 Survey

90 Days-in-Term

Two Miles or More (<i>Sample Student</i>)	(1)	
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February 2009 Survey

90 Days-in-Term

Teen Parent (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	<u>(1)</u>	(3)

6. [Ref. 56] Two students were incorrectly reported in IDEA (K-12), Weighted. The IEP for one of the students did not indicate that the student met at least one of the five criteria specified for IDEA-weighted classification. The IEP for the second student documented that special transportation was needed due to a physician's prescription but that prescription was missing and could not be located. (This second student was in both our sample for the October 2008 survey and our sample for the February 2009 survey and, thus, represents two sample students.) We noted that both students lived more than two miles from school and were eligible for Two Miles or More. We made the following audit adjustments:

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Levy County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

<u>Findings</u>	<u>Students Transported</u>	<u>Net Audit Adjustments</u>
<u>October 2008 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Student</i>)	1	
<u>February 2009 Survey</u>		
<u>90 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Students</i>)	(2)	
Two Miles or More (<i>Sample Students</i>)	<u>2</u>	<u>0</u>
Net Audit Adjustments		<u>(12)</u>
 <u>Summary</u>		
Sample Students w/Exceptions	<u>16</u>	--
Sample Students - Net Audit Adjustments	--	<u>(12)</u>
Net Audit Adjustments		<u>(12)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Levy County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) days-in-term (especially for the Summer surveys) is correctly reported and based on the District’s calendar; (2) only students who are in eligible ESE or Teenage Parent programs are reported in IDEA ridership categories or the Teenage Parents and Infants ridership category, respectively; (3) students who are reported in Two Miles or More actually live more than two miles from school; and (4) the IEPs of students who are reported in IDEA-Weighted ridership categories document the need for weighted transportation services.

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.

Levy County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

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 Levy County

For the fiscal year ended June 30, 2009, the District received approximately \$1.9 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 2008	3	10
October 2008	77	3,833
February 2009	77	3,837
June 2009	<u>3</u>	<u>14</u>
Total	<u>160</u>	<u>7,694</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

Levy County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

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, 2009. 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

Robert O. Hastings
Superintendent

480 Marshburn Drive
P.O. Drawer 129
Bronson, FL 32621-0129



Phone (352) 486-5231
Fax (352) 486-5237

Mr. David W. Martin
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin,

RE: Electronic FTE Report and Responses for School Board of Levy County

Listed below are the responses for School Board of Levy County. A hard is copy will be mailed today.

District Level

- 1. **Bronson Middle/High School (#0021)**
Ref: 2101, 2103, 2104

Agree with Findings and provide the following corrective action(s).

a. **Finding 1 (2101)**

Principals, ESE Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designed for the ESE Program as per DOE FTE Manual, DOE's ESE Manual, including in-county procedures, as outlined in the Data Clerk Handbook.

b. **Finding 2, 3 (2103, 2104)**

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL Program, and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file. Principals, ESOL Coordinator, and Data Entry Personnel



will receive in-service training concerning appropriate placement in the ESOL program.

**2. Chiefland High School (#0051)
Ref. 5101, 5102, 5103, 5104)**

Agree with Findings and provide the following corrective action(s).

a. Finding 4, 5 (5101, 5102)

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file. Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate placement in the ESOL program.

b. Finding 6, 7 (5103, 5104)

The district ESE Office will provide training annually to the schools' data entry staff on Hospital/Homebound procedures. The ESE Office personnel will verify data for accuracy.

**3. Chiefland Middle School (#0053)
Ref: 5370, 5301, 5302, 5399**

Agree with Findings and provide the following corrective action(s).

a. Finding 8 (5370)

We are moving to a new student/employee management system (Skyward) that will flag teachers who are assigned to courses that are not covered under their certificate. The system merges data from the student side to the employee certificate side will alleviate an oversight in teachers assigned out of field.

b. Finding 9, 11 (5301, 5399)

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file.

c. **Finding 10 (5302)**

The district ESE Office will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital/Homebound scheduling that is to be submitted to the Data Entry School Personnel. The district ESE Office Personnel will verify for accuracy.

4. **Williston High School (#0091)**

Ref: 9171, 9101, 9102, 9103, 9104, 9105, 9170

Agree with Findings and provide the following corrective action(s).

a. **Finding 12 (9171)**

This teacher was assigned students working on a credit retrieval program as the teacher of record. When the discovery was made, the school was notified to place those students under a teacher with the correct certification. The changes were not made prior to the FTE survey. The district has since been working with Principals and Guidance Counselors in the placement of students in credit retrieval programs to prevent this from occurring again.

b. **Finding 13 (9101)**

Principals, Data Personnel, and teachers will receive in-service training concerning proper procedures for maintaining attendance records.

c. **Finding 14 (9102)**

The district ESE Office will provide training annually to the schools' ESE professionals and data entry staff. The ESE Office Personnel will verify data for accuracy.

d. **Finding 15 (9103)**

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file. Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate placement in the ESOL program.

e. **Finding 16 (9104)**

The district ESE Office will provide training annually to ESE Teachers and Guidance Counselors regarding appropriate Hospital/Homebound scheduling that is to be submitted to the Data Entry School Personnel. The district ESE Office Personnel will verify for accuracy.

f. **Finding 17 (9105)**

Procedures will be in place at each school between the Career Education Teachers and Data Entry Operators to ensure correct attendance and enrollment records are maintained.

g. **Finding 18 (9170)**

Procedures will be developed and appropriate staff will be trained to further track teachers, their ESOL training, and student assignments.

5. **Williston Elementary School (#0231)**

Ref: 23101, 23170

Agree with Findings and provide the following corrective action(s).

a. **Finding 19 (23101)**

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file. Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate placement in the ESOL program.

b. **Finding 20 (23170)**

Procedures will be developed and appropriate staff will be trained to further to track teachers, their ESOL training, and student assignments.

6. **Chiefland Elementary School (#0241)**

Ref: 24170, 24101, 24102, 24103, 24104, 24105

Agree with Findings and provide the following corrective action(s).

a. Finding 21 (24170)

We are moving to a new student/employee management system (Skyward) that will flag teachers who are assigned to courses that are not covered under their certificate. The system merges data from the student side to the employee certificate side and will alleviate an oversight in teachers assigned out of field.

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file.

b. Finding 22 (24101)

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file.

c. Finding 23, 24 (24102, 24103)

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate courses designated for the ESOL program and parent notification procedures and timelines. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file. Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate placement in the ESOL program.

d. Finding 25, 26 (24104, 24105)

The district ESE Office will provide training to the schools' ESE professionals on Matrix of Services, A-23 completion and documentation on the IEP for the appropriate H/H minutes. The Hospital/Homebound Matrix of Services and A-23 form will be completed by the District's Hospital/Homebound Contact person. The H/H Contact person will submit the A-23 completed form to the schools' data entry person. Also include training to school personnel that all Hospital/Homebound medical certification forms must be processed by the ESE District Office and approved by the ESE/Student Services Director or designee prior to a staffing being held. Data will not be shipped on Hospital/Homebound until the ESE/Student Services Director or Designee has verified that all H/H documentation has been verified.

7. **Bronson Elementary School (#1011)**

Ref: 101102, 101103

Agree with Findings and provide the following corrective action(s).

a. **Finding 27 (101102)**

Principals, ESOL Coordinator, and Data Entry Personnel will receive in-service training concerning appropriate placement in the ESOL program. The ESOL Coordinator will meet with each school contact to ensure that proper documentation and review of student's placement is placed in the student's file.

b. **Finding 28 (101103)**

The district ESE Office will provide training to the schools' ESE professionals on Matrix of Services, A-23 completion and documentation on the IEP for the appropriate H/H minutes. The Hospital/Homebound Matrix of Services and A-23 form will be completed by the District's Hospital/Homebound Contact person. The H/H Contact person will submit the A-23 completed form to the schools' data entry person. Also include training to school personnel that all Hospital/Homebound medical certification forms must be processed by the ESE District Office and approved by the ESE/Student Services Director or designee prior to a staffing being held. Data will not be shipped on Hospital/Homebound until the ESE/Student Services Director or Designee has verified that all H/H documentation has been verified.

8. **Transportation**

Ref: 51, 52, 53, 54, 55, 56

Agree with Findings and provide the following corrective action(s).

a. **Finding 1, 3, 4, 5 (51, 53, 54, 55)**

The Transportation Department will provide in-service training on reporting students and proper reporting.

b. **Finding 2 (52)**

Transportation personnel will have better communication with summer school teams.

c. **Finding 6 (56)**

District ESE Office personnel will verify the completion and accuracy of IEP's during monthly review of records.

If you have any questions or concerns, please email me at Bob.Hastings@levy.k12.fl.us or call me at 352-486-5231.

Sincerely,

A handwritten signature in blue ink that reads "Robert O. Hastings". The signature is written in a cursive style with a large initial "R".

Robert O. Hastings
Superintendent
School Board of Levy County