

**JACKSON COUNTY
DISTRICT SCHOOL BOARD**

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

and

Student Transportation

For the Fiscal Year Ended
June 30, 2010



BOARD MEMBERS AND SUPERINTENDENT

Jackson County District School Board members and the Superintendent of Schools who served during the 2009-10 fiscal year are listed below:

	<u>District No.</u>
<i>Dr. Terry E. Nichols</i>	1
<i>Kenneth R. Griffin</i>	2
<i>Betty B. Duffee</i>	3
<i>Chris Johnson</i>	4
<i>Charlotte Gardner</i>	5

Lee W. Miller, 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 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.

Jackson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2010

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

FES – Fluent English Speaker

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

PK – Prekindergarten

Jackson County District School Board
Full-Time Equivalent (FTE) Students and Student Transportation
TABLE OF CONTENTS
For the Fiscal Year Ended June 30, 2010

	PAGE NO.
EXECUTIVE SUMMARY	i
FULL-TIME EQUIVALENT (FTE) STUDENTS	
Independent Auditor's Report.....	1
Schedule A – Populations, Samples, and Test Results.....	4
Schedule B – Effect of Audit Adjustments on Weighted FTE.....	6
Schedule C – Audit Adjustments by School.....	7
Schedule D – Findings and Audit Adjustments.....	10
Schedule E – Recommendations and Regulatory Citations.....	17
Notes to Schedules	19
STUDENT TRANSPORTATION	
Independent Auditor's Report.....	23
Schedule F – Populations, Samples, and Test Results	26
Schedule G – Findings and Audit Adjustments.....	27
Schedule H – Recommendations and Regulatory Citations.....	32
Notes to Schedules	33
MANAGEMENT'S RESPONSE	
Exhibit A – Management’s Response.....	35

EXECUTIVE SUMMARY

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving teachers, ESOL, Career Education 9-12 (OJT), and student transportation, the Jackson 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, 2010.

- Of the 58 teachers in our sample, 11 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding out-of-field teachers, or the earning of required in-service training points in ESOL strategies.
- Five of the 23 students in our ESOL sample and 7 of the 50 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly and accurately prepared or were missing and could not be located.
- Of the 291 students in our student transportation sample, 64 had exceptions involving their reported ridership category or eligibility for State transportation funding.

Noncompliance related to FTE resulted in 17 findings. The resulting audit adjustments to the District's reported, unweighted FTE totaled to a negative .6907 FTE but have a potential impact on the District's weighted FTE of a negative 5.0529 weighted FTE. Noncompliance related to student transportation resulted in 7 findings and a net audit adjustment of a negative 62 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 Jackson County District School Board, the estimated gross dollar effect of our FTE audit adjustments is a negative \$18,345 (negative 5.0529 weighted FTE times \$3,630.62).

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 and student transportation audit adjustments and the computation of their financial impact is the responsibility of DOE.

School District of Jackson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jackson County. Those services are provided primarily to prekindergarten through twelfth grade students and 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 Jackson 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, 2010, the District operated 19 schools and Districtwide educational programs serving prekindergarten through twelfth grade students, reported 7,043.3981 unweighted FTE for those students, and received approximately \$28.9 million in State funding for those FTE.

Florida Education Finance Program (FEFP)

Florida school districts receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP 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 the student's educational needs which is 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. 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 Career Education 9-12 or ESE 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 \$1.8 million in State transportation funding.



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

We have examined management's assertion, included in its representation letter dated August 16, 2010, that the Jackson 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, 2010. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

Compliance

Our examination procedures disclosed the following material noncompliance:

1. Teachers

Of the 58 teachers in our sample, 11 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification of parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.¹

2. Students

We noted exceptions involving 5 of the 23 students in our ESOL sample² and 7 of the 50 students in our Career Education 9-12 (OJT) sample.³ These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Jackson 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, 2010.

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.

¹See SCHEDULE D, Finding Nos. 3, 4, 5, 8, 9, 11, 12, 13, 14, 15, and 17.

²See SCHEDULE D, Finding Nos. 1, 6, 7, 10, and 16.

³See SCHEDULE D, Finding No. 2.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.⁴ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). The findings, populations, samples, and exception totals that pertain to the material 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
November 17, 2010

⁴ A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

SCHEDULE A

Jackson 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, 2010

<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. <u>Basic</u>						
Population ³	16	100.00%	4,095	100.00%	5,419.4711	100.00%
Sample Size ⁴	9	56.25%	99	2.42%	83.3853	1.54%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	7.3187	-
2. <u>Basic with ESE Services</u>						
Population ³	18	100.00%	799	100.00%	1,125.9015	100.00%
Sample Size ⁴	10	55.56%	49	6.13%	44.7201	3.97%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.0000	-
3. <u>ESOL</u>						
Population ³	11	100.00%	37	100.00%	37.8607	100.00%
Sample Size ⁴	8	72.73%	23	62.16%	17.9466	47.40%
Students w/Exceptions	-	-	(5)	(21.74%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(6.2487)	-
4. <u>ESE Support Levels 4 and 5</u>						
Population ³	7	100.00%	142	100.00%	122.2500	100.00%
Sample Size ⁴	3	42.86%	71	50.00%	62.6200	51.22%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.0700)	-
5. <u>Career Education 9-12</u>						
Population ³	8	100.00%	76	100.00%	337.9148	100.00%
Sample Size ⁴	3	37.50%	50	65.79%	15.7438	4.66%
Students w/Exceptions	-	-	(7)	(14.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.6907)	-

<u>All Programs</u>						
Population ³	19	100.00%	5,149	100.00%	7,043.3981	100.00%
Sample Size ⁴	10	52.63%	292	5.67%	224.4158	3.19%
Students w/Exceptions	-	-	(12)	(4.11%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.6907)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Jackson 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, 2010

<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	19	100.00%	129	100.00%
Sample Size ⁴	10	52.63%	58	44.96%
Teachers w/Exceptions	-	-	(11)	(18.97%)

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 9-12). 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 9-12 population and sample data for students reflect 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, 2010. 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 9-12 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

Jackson 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, 2010

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	3.9847	1.074	4.2796
102 Basic 4-8	1.0334	1.000	1.0334
103 Basic 9-12	2.3006	1.033	2.3765
130 ESOL	(6.2487)	1.124	(7.0235)
254 ESE Support Level 4	(.1500)	3.520	(.5280)
255 ESE Support Level 5	(.9200)	4.854	(4.4657)
300 Career Education 9-12	<u>(.6907)</u>	1.050	<u>(.7252)</u>
Total	<u>(.6907)</u>		<u>(5.0529)</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

Jackson 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, 2010

<u>No. Program</u>	<u>Audit Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0041</u>	
101 Basic K-3	.....	.8647	1.0000	1.8647
102 Basic 4-8	.....	.....	.....	.0000
103 Basic 9-12	1.2506	.....	.....	1.2506
130 ESOL	(1.2506)	(.8647)	(1.0000)	(3.1153)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	<u>(.6907)</u>	<u>.....</u>	<u>.....</u>	<u>(.6907)</u>
Total	<u>(.6907)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6907)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jackson 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, 2010

Program No.	Brought Forward	Audit Adjustments¹				Balance Forward
		#0121	#0141	#0202	#0212	
101	1.8647	1.2000	.....	.9200	.....	3.9847
102	.0000	.....	.....	.....	.....	.0000
103	1.2506	.....	.7506	.....	.1500	2.1512
130	(3.1153)	(1.2000)	(.7506)	.....	.....	(5.0659)
254	.0000	.....	.....	.....	(.1500)	(.1500)
255	.0000	.....	.....	(.9200)	.....	(.9200)
300	<u>(.6907)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.6907)</u>
Total	<u>(.6907)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6907)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Jackson 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, 2010

Program No.	Brought Forward	Audit Adjustments¹			Total
		#0251	#0271	#0491	
101	3.9847	.....	.....	.....	3.9847
102	.0000	.....	.4500	.5834	1.0334
103	2.1512	.1494	.....	.....	2.3006
130	(5.0659)	(.1494)	(.4500)	(.5834)	(6.2487)
254	(.1500)	.....	.....	.....	(.1500)
255	(.9200)	.....	.....	.....	(.9200)
300	<u>(.6907)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.6907)</u>
Total	<u>(.6907)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6907)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Jackson 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, 2010

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving teachers and the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Jackson 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 17.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2009 surveys and the February and June 2010 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2009 survey or the February 2010 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Marianna High School (#0021)

1. [Ref. 2101] The ELL Student Plan for one student was not reviewed and updated for the 2009-10 school year. We made the following audit adjustment:

103 Basic 9-12	.5000	
130 ESOL	(.5000)	.0000

2. [Ref. 2102] We noted the following exceptions involving seven students in Career Education 9-12 (OJT), as follows: six students were reported for more work hours than were supported by their timecards and the timecard for one student was missing and could not be located. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

<u>Findings</u>		<u>Net Audit Adjustments (Unweighted FTE)</u>
Marianna High School (#0021) (Continued)		
300 Career Education 9-12	(.6907)	(.6907)
3. [Ref. 2171] <u>One Math teacher whose classes included ELL students had earned only 24 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:</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
4. [Ref. 2172] <u>The parents of ELL students taught by an out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.3336	
130 ESOL	(.3336)	.0000
5. [Ref. 2173] <u>One teacher taught classes that included ELL students but 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: (a) the parents of the ELL students concerned were not notified of the teacher's out-of-field status, and (b) the teacher had earned none of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(.6907)

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Frank M. Golson Elementary School (#0031)

6. [Ref. 3101] The file for one student did not contain documentation supporting the student's initial placement in ESOL. We noted that the student was FES and an ELL Committee was not convened to consider the student's need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	.8647	
130 ESOL	(.8647)	.0000
		.0000

Riverside Elementary School (#0041)

7. [Ref. 4101] One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer and an ELL Committee was not convened to consider the student's need for ESOL placement. We made the following audit adjustment:

101 Basic K-3	1.0000	
130 ESOL	(1.0000)	.0000
		.0000

Malone School (#0121)

8. [Ref. 12171] One out-of-field teacher in ESOL had earned only 120 of the 300 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	.4000	
130 ESOL	(.4000)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

Findings	Net Audit Adjustments (Unweighted FTE)	
Malone School (#0121) (Continued)		
9. [Ref. 12172] <u>One out-of-field teacher in ESOL had earned only 240 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:</u>		
101 Basic K-3	.8000	
130 ESOL	(.8000)	.0000
		.0000
Sneads High School (#0141)		
10. [Ref. 14101] <u>One student was reported incorrectly in ESOL. The student was FES and a Competent English Reader and Writer and an ELL Committee was not convened to consider the student's need for ESOL placement. We made the following audit adjustment:</u>		
103 Basic 9-12	.5838	
130 ESOL	(.5838)	.0000
11. [Ref. 14171] <u>One teacher who taught Basic subject area classes that included ELL students had earned only 24 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:</u>		
103 Basic 9-12	.1668	
130 ESOL	(.1668)	.0000
		.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

**Net Audit
 Adjustments
(Unweighted FTE)**

Findings

Hope School (#0202)

12. [Ref. 20271] One teacher was not properly certified and was not approved by the School Board to teach out of field until after the October 2009 survey. The teacher held certification in Visually Impaired with a PK Disabilities endorsement but taught a course that required certification in ESE. We made the following audit adjustment:

101 Basic K-3	.9200	
255 ESE Support Level 5	<u>(.9200)</u>	.0000

Management’s Response – Management agreed with our finding that the teacher’s out-of-field status was not approved by the School Board until after the October 2009 survey. However, management contends that, since the School Board did approve the teacher’s out-of-field status in November 2009, this timing exception should not result in an audit adjustment.

Auditor’s Resolution – The Department of Education will determine the ultimate impact of the audit adjustment.

.0000
.0000

Jackson Alternative School (#0212)

13. [Ref. 21271] One teacher taught Reading and Technology Education out of field during the prior school year but had earned none of the six college credit hours required towards certification in those out-of-field subject areas. We noted the teacher was assigned out of field in Family and Consumer Science for the 2009-10 school year. We made the following audit adjustment:

103 Basic 9-12	.1500	
254 ESE Support Level 4	<u>(.1500)</u>	<u>.0000</u>
		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Cottondale High School (#0251)

14. [Ref. 25171] The parents of ELL students taught by one out-of-field teacher were not notified of the teacher's out-of-field status. We also noted that the teacher had earned none of the 120 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	.1494	
130 ESOL	(.1494)	<u>.0000</u>
		<u>.0000</u>

Cottondale Elementary School (#0271)

15. [Ref. 27172] One teacher taught classes that included ELL students but 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: (a) the parents of the ELL students concerned were not notified of the teacher's out-of-field status, and (b) the teacher 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:

102 Basic 4-8	.4500	
130 ESOL	(.4500)	<u>.0000</u>
		<u>.0000</u>

Graceville High School (#0491)

16. [Ref. 49101] The file for one ELL student did not contain documentation supporting the student's continued ESOL placement for a fourth year. We made the following audit adjustment:

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Jackson 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, 2010

Findings

**Net Audit
Adjustments
(Unweighted FTE)**

Graceville High School (#0491) (Continued)

17. [Ref. 49171] One out-of-field teacher in ESOL had earned only 180 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We made the following audit adjustment:

102 Basic 4-8	.0834	
130 ESOL	<u>(.0834)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>(.6907)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Jackson 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, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper FEFP funding categories and have adequate documentation to support that reporting, particularly with regard to students in ESOL; (2) students in Career Education 9-12 (OJT) are reported in accordance with the hours shown on their timecards and those timecards are retained in readily accessible files; (3) teachers are properly certified or, if out of field, have timely School Board approval to teach out of field; (4) the parents of students taught by out-of-field teachers are notified of the teachers' out-of-field status; (5) teachers earn the required number of in-service training points in ESOL strategies in accordance with rule and their in-service training timelines; and (6) out-of-field teachers earn the required number of college credits towards certification in their out-of-field subject areas.

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 2009-10

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Jackson 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, 2010

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-6.0903, F.A.C.Requirement for Classification, Reclassification, and Post Reclassification 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

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 2009-10

Teacher Certification

- 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.

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE A - SUMMARY

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

1. School District of Jackson County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Jackson 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 Jackson County.

For the fiscal year ended June 30, 2010, the District operated 19 schools and Districtwide educational programs for prekindergarten through twelfth grade students, reported 7,043.3981 unweighted FTE for those students, and received approximately \$28.9 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 to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP 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 the student's 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.

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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 prekindergarten 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 2009-10 school year were conducted during and for the following weeks: survey one was performed for July 13 through 17, 2009; survey two was performed for October 12 through 16, 2009; survey three was performed for February 8 through 12, 2010; and survey four was performed for June 14 through 18, 2010.

Jackson County District School Board
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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

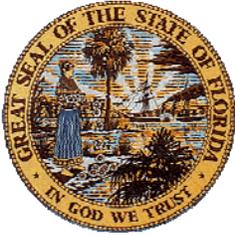
NOTE B - SAMPLING

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, 2010. 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:

Jackson County District School Board
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

NOTE B - SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Marianna High School	1 through 5
2. Frank M. Golson Elementary School	6
3. Riverside Elementary School	7
4. Malone School	8 and 9
5. Sneads High School	10 and 11
6. Hope School	12
7. Jackson Alternative School	13
8. Cottondale High School	14
9. Cottondale Elementary School	15
10. Graceville High School	16 and 17



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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 JACKSON COUNTY DISTRICT SCHOOL BOARD STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated August 16, 2010, that the Jackson 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, 2010. 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 with the District's reported student ridership data, as follows: 64 of the 291 transported students in our sample had exceptions involving their reported ridership category or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3, 4, 5, and 7.)

In our opinion, except for the material noncompliance mentioned above involving the classification and reporting of transported students, the Jackson 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, 2010.

The results of our examination disclosed other noncompliance with the State requirements mentioned above. We considered this other noncompliance in forming our opinion regarding the District's compliance 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 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,¹ 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.

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
November 17, 2010

SCHEDULE F

Jackson County District School Board
 Student Transportation
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2010

<u>Description</u>	<u>Number of Vehicles</u>	<u>% of Pop.</u>	<u>No. of Students Transported</u>	<u>% of Pop. (Sample)</u>
Population ¹	198	100.00%	8,033	100.00%
Sample ²	-	-	291	3.62%
<u>Sample Students</u>				
With Exceptions ³	-	-	64	(21.99%)
Net Audit Adjustments	-	-	(62)	(21.31%)
<u>Non-Sample Students</u>				
With Exceptions ³	-	-	0	0.00%
Net Audit Adjustments	-	-	0	0.00%
<u>Sample and Non-Sample Students</u>				
Net Audit Adjustments	-	-	(62)	0.77%

¹ The population figures for students are the totals of the figures reported for each survey conducted for the fiscal year ended June 30, 2010. The District reported 8,033 students in the following ridership categories: 412 in IDEA (K-12), Weighted; 422 in IDEA (K-12), Unweighted; 74 in IDEA (PK), Weighted; 2 in IDEA (PK), Unweighted; 4 in Teenage Parents and Infants; 6,987 in Two Miles or More; 82 in Center to Center (IDEA), Unweighted; and 50 in Center to Center (Vocational). The District also reported operating a total of 198 vehicles (196 buses and 2 passenger cars). (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 Nos. 1 and 6 are not included.

The accompanying notes are an integral part of this schedule.

SCHEDULE G

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

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 Jackson 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, 2010. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 32.

**Students
 Transported
 Net Audit
 Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey. Our detailed tests involved verification of the specific ridership categories reported for students sampled from the July and October 2009 surveys and the February and June 2010 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 2009 survey and once for the February 2010 survey) will be presented in our findings as two sample students.

1. [Ref. 51] The number of days-in-term for 132 students was incorrectly reported as follows: (a) 82 students in Center to Center (IDEA), Unweighted were reported for 90 days-in-term but should have been reported for 18 days-in-term, and (b) 50 students in Center to Center (Vocational and Dual Enrollment) were reported for 90 days-in-term but should have been reported for either 36 or 54 days-in-term. We made the following audit adjustments:

October 2009 Survey

90 Days-in-Term

Center to Center (IDEA), Unweighted (42)

February 2010 Survey

90 Days-in-Term

Center to Center (IDEA), Unweighted (40) (82)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>		<u>Students Transported Net Audit Adjustments</u>
<u>October 2009 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	(17)	
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	<u>(33)</u>	(50)
<u>October 2009 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	42	
<u>February 2010 Survey</u>		
<u>18 Days-in-Term</u>		
Center to Center (IDEA), Unweighted	<u>40</u>	82
<u>October 2009 Survey</u>		
<u>54 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	17	
<u>February 2010 Survey</u>		
<u>54 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	11	
<u>36 Days-in-Term</u>		
Center to Center (Vocational and Dual Enrollment)	<u>22</u>	50
2. [Ref. 52] <u>The reported number of buses in operation in the February 2010 survey was overstated by one bus. We made the following audit adjustment:</u>		
<u>February 2010 Survey</u>		
<u>90 Days-in-Term</u>		
Number of Buses in Operation	<u>(1)</u>	--

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Net Audit
 Adjustments**

Findings

3. [Ref. 53] We noted the following exceptions involving 26 students (20 in Two Miles or More and 6 in IDEA categories): (a) the bus drivers' reports for 11 students indicated that the students were not transported, (b) 14 students were not listed on the supporting bus drivers' reports, and (c) 1 student, who should have been reported in IDEA (K-12), Weighted, was reported incorrectly in Two Miles or More. We also noted that 15 of the 20 students reported in Two Miles or More lived less than two miles from school. We made the following audit adjustments:

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Sample Students</i>)	(3)	
IDEA (PK), Weighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	(9)	

February 2010 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (<i>Sample Student</i>)	(1)	
Two Miles or More (<i>Sample Students</i>)	(11)	(26)

October 2009 Survey

90 Days-in-Term

IDEA (K-12), Unweighted (<i>Sample Student</i>)	<u>1</u>	1
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4. [Ref. 54] Thirty-five students were reported incorrectly in Two Miles or More. All of these students lived less than two miles from school and should not have been reported for State transportation funding. We made the following audit adjustments:

October 2009 Survey

90 Days-in-Term

Two Miles or More (<i>Sample Students</i>)	(14)	
--	------	--

February 2010 Survey

90 Days-in-Term

Two Miles or More (<i>Sample Students</i>)	(21)	(35)
--	------	------

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

**Students
 Transported
 Net Audit
Adjustments**

Findings

5. [Ref. 55] One student was reported incorrectly in Teenage Parents and Infants. The student had withdrawn from the Teenage Parents and Infants program in May 2007 and was not eligible for State transportation funding for the 2009-10 school year. We made the following audit adjustments:

October 2009 Survey

90 Days-in-Term

Teenage Parents and Infants (*Sample Student*) (1)

February 2010 Survey

90 Days-in-Term

Teen Parent Parents and Infants (*Sample Student*) (1) (2)

6. [Ref. 56] The number of days-in-term for the 131 students reported in the June 2010 survey was reported incorrectly as 1, 4, or 5 days but should have been reported as 8 or 16 days. We made the following audit adjustment:

June 2010 Survey

5 Days-in-Term

Two Miles or More (42)

4 Days-in-Term

IDEA (K-12), Weighted (73)

IDEA (PK), Weighted (11)

Two Miles or More (4)

1 Days-in-Term

IDEA (K-12), Weighted (1) (131)

16 Days-in-Term

Two Miles or More 42

8 Days-in-Term

IDEA (K-12), Weighted 74

IDEA (PK), Weighted 11

Two Miles or More 4 131

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Jackson County District School Board
 Student Transportation
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2010

<u>Findings</u>	<u>Students Transported Net Audit Adjustments</u>	
7. [Ref. 57] <u>The IEP for one student in IDEA (K-12), Weighted did not indicate that the student met at least one of the five criteria required for IDEA-weighted classification. The student was eligible for reporting in IDEA (K-12), Unweighted. We made the following audit adjustment:</u>		
<u>June 2010 Survey</u>		
<u>8 Days-in-Term</u>		
IDEA (K-12), Weighted (<i>Sample Student</i>)	(1)	
IDEA (K-12), Unweighted (<i>Sample Student</i>)	<u>1</u>	<u>0</u>
Net Audit Adjustments		<u>(62)</u>
<u>Summary</u>		
Number of Buses in Operation	<u>(1)</u>	--
Sample Students w/Exceptions	<u>64</u>	--
Sample Students - Net Audit Adjustments	--	(62)
Non-Sample Students w/Exceptions	<u>0</u>	--
Non-Sample Students - Net Audit Adjustments	--	<u>0</u>
Net Audit Adjustments		<u>(62)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Jackson County District School Board
Student Transportation
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2010

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses-in-operation and days-in-term is correctly reported; (2) only those students who rode a bus at least one time during an 11-day survey window are reported with a survey's results; (3) students are reported in the proper ridership categories and have documentation to support that reporting; (4) the distance from home to school is verified prior to students being reported in Two Miles or More; and (5) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-weighted ridership categories.

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

Regulatory Citations

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

The accompanying notes are an integral part of this schedule.

Jackson County District School Board
 Student Transportation
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2010

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 9-12 or ESE 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 Jackson County

For the fiscal year ended June 30, 2010, the District received approximately \$1.8 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 2009	12	62
October 2009	84	3,831
February 2010	86	4,009
June 2010	<u>16</u>	<u>131</u>
Total	<u>198</u>	<u>8,033</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

Jackson County District School Board
Student Transportation
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2010

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, 2010. 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**

THE SCHOOL BOARD OF JACKSON COUNTY



Lee W. Miller
Superintendent of Schools

2903 Jefferson Street
P. O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Fax 850-482-1299

November 12, 2010

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

Dear Mr. Martin:

The Jackson County School Board is in receipt of the October 21, 2010 *Report on the examination of full-time equivalent (FTE) students and student transportation report for the fiscal year ended June 30, 2010*. The report listed 17 findings of noncompliance related to FTE. The report listed that the Jackson County School Board had 11 teachers out of 58 sampled who did not meet state certification requirements, failed in some cases to notify parents their child(ren) were taught by out-of-field teachers, and several teachers failed to acquire the necessary courses, hours, or points in ESOL strategies.

The Jackson County School Board strives to provide quality public educational services to the residents of Jackson County. With that thought in mind, the Jackson County School Board accepts 16 of the 17 findings and will strive to correct the deficiencies reported. Teachers of students designated as ESOL will be monitored closely to ensure that they have the required certification or endorsement to teach ESOL strategies. If the teacher does not possess the required hours or points, the district will make professional development activities available to the teacher(s) to acquire the necessary skills. As required by statute, schools will report to the Jackson County School Board those teachers who are teaching out-of-field and will notify the parents of the students they teach that the teacher is teaching out-of-field. Teachers of students in Career Education

Terry E. Nichols
District 1

Kenneth R. Griffin
District 2

Betty B. Duffee
District 3

Chris M. Johnson
District 4

Charlotte M. Gardner
District 5

An Equal Opportunity Employer

EXHIBIT A (CONTINUED)
MANAGEMENT'S RESPONSE

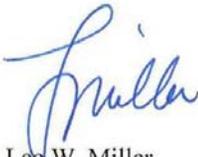
9-12 will maintain accurate supporting documentation in respect to state requirements (timecards).

With respect to finding #12 at Hope School (#0202), the finding on the surface is correct. However, the Jackson County School Board would like to state that the teacher in question's status was discovered the next month and self-corrected. The teacher was correctly reported to the Board as being out-of-field, along with the notification to the parents. Documents were presented to attest to the School Board's adherence to statute. We argue that the .92 FTE should remain at 255 ESE Support Level 5 rather than being shifted to 101 Basic K-3.

The Jackson County School Board was listed for seven noncompliance issues in the Transportation report for the fiscal year ended June 30, 2010. The Jackson County School Board accepts the noncompliance findings as reported. The Jackson County School Board will exercise more care and take corrective action, as appropriate, to ensure that students are reported correctly in each of the surveys.

The Jackson County School Board would like to commend the Auditor General's Office for their review. With the one noted exception listed above, the Jackson County School Board accepts the findings as presented.

Sincerely,



Lee W. Miller

Superintendent of School

Jackson County School Board