

**OKEECHOBEE COUNTY  
DISTRICT SCHOOL BOARD**

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

**and**

**Student Transportation**

For the Fiscal Year Ended  
June 30, 2012



## BOARD MEMBERS AND SUPERINTENDENT

Okeechobee County District School Board members and the Superintendent of Schools who served during the 2011-12 fiscal year are listed below:

<u>Member</u>	<u>District No.</u>
Joe Arnold	1
Kelly A. Owens, Chair	2
Gay Carlton	3
India C. Riedel	4
David Williams, Vice Chair	5

Mr. Ken Kenworthy, Superintendent

The examination team leader was Eric R. Seldomridge, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at [davidhughes@aud.state.fl.us](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 414-9941.

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Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation

**LIST OF ABBREVIATIONS**

For the Fiscal Year Ended June 30, 2012

<b>CTE</b>	Career and Technical Education
<b>ELL</b>	English Language Learner
<b>ESE</b>	Exceptional Student Education
<b>ESOL</b>	English for Speakers of Other Languages
<b>FAC</b>	Florida Administrative Code
<b>FS</b>	Florida Statutes
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individual Educational Plan
<b>OJT</b>	On-the-Job Training
<b>PK</b>	Prekindergarten

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students and Student Transportation  
**TABLE OF CONTENTS**  
For the Fiscal Year Ended June 30, 2012

	<b>PAGE NO.</b>
<b>EXECUTIVE SUMMARY</b> .....	i
<b>FULL-TIME EQUIVALENT (FTE) STUDENTS</b>	
INDEPENDENT AUDITOR’S REPORT .....	1
SCHEDULE A – POPULATIONS, SAMPLES, AND TEST RESULTS .....	4
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE.....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS.....	8
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS.....	11
NOTES TO SCHEDULES.....	14
<b>STUDENT TRANSPORTATION</b>	
INDEPENDENT AUDITOR’S REPORT .....	18
SCHEDULE F – POPULATIONS, SAMPLES, AND TEST RESULTS.....	21
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS.....	23
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS .....	26
NOTES TO SCHEDULES.....	27
<b>MANAGEMENT’S RESPONSE</b>	
EXHIBIT A – MANAGEMENT’S RESPONSE.....	29

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## EXECUTIVE SUMMARY

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### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Okeechobee 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, 2012:

- Three of the 22 students in our ESE Support Levels 4 and 5 sample and 1 of the 4 students in our Career Education 9-12 (OJT) sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in seven findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .1200 but has a potential impact on the District's weighted FTE of a negative 5.0118. Noncompliance related to student transportation resulted in four findings and a proposed net adjustment of a negative two students.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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 adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the Okeechobee County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$17,437 (negative 5.0118 times \$3,479.22).

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

The ultimate resolution of our proposed adjustments to FTE and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

## SCHOOL DISTRICT OF OKEECHOBEE COUNTY

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. For the fiscal year ended June 30, 2012, the District operated 15 schools serving prekindergarten through twelfth grade students, reported 6,558.17 unweighted FTE for those students, and received approximately \$24.1 million in State funding through FEFP.

## FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

### Full-Time Equivalent (FTE) Students

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 programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. 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 that 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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. The District received approximately \$1.6 million for student transportation as part of the State funding through FEFP.



DAVID W. MARTIN, CPA  
AUDITOR GENERAL

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

## INDEPENDENT AUDITOR'S REPORT OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 8, 2013, that the Okeechobee 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, 2012. 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 2011-12* 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: 3 of the 22 students in our ESE Support Levels 4 and 5 sample<sup>1</sup> and 1 of the 4 students in our Career Education 9-12 (OJT) sample<sup>2</sup> had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Okeechobee 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, 2012.

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

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<sup>1</sup>For ESE Support Levels 4 and 5, see SCHEDULE D, Finding Nos. 2 and 3.

<sup>2</sup>For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 4.



## INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.<sup>3</sup> However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies<sup>3</sup> and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES A and 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  
May 14, 2013

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<sup>3</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more-than-remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

**SCHEDULE A**

Okeechobee 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, 2012

**REPORTED FTE**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The District reported 6,558.17 unweighted FTE at 15 schools to the Department of Education for the fiscal year ended June 30, 2012.

**SCHOOLS AND STUDENTS**

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of schools (15) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (4,244) consisted of the total number of students in each program at the schools in our samples. Our Career Education 9-12 data includes only those students who participated in OJT. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	14	5	2,776	60	0	4,209.6700	46.7840	2.5000
Basic with ESE Services	14	5	848	41	0	1,486.9100	34.7984	1.5000
ESOL	11	5	591	142	5	626.6700	129.2713	(2.5000)
ESE Support Levels 4 and 5	8	3	25	22	3	27.5900	9.2100	(1.5400)
Career Education 9-12	6	1	<u>4</u>	<u>4</u>	<u>1</u>	<u>207.3300</u>	<u>.6400</u>	<u>(.0800)</u>
All Programs	15	5	<u>4,244</u>	<u>269</u>	<u>2</u>	<u>6,558.1700</u>	<u>220.7037</u>	<u>(.1200)</u>

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

**SCHEDULE A (Continued)**

Okeechobee 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, 2012

**TEACHERS**

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (180) consisted of 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. From the population of teachers, we sampled 60 and found exceptions for 1 of those teachers.

**PROPOSED ADJUSTMENTS**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

Section 2 of the General Appropriations Act for the 2011-12 fiscal year (Chapter 2011-69, Laws of Florida) established the cost factors for that fiscal year as shown on SCHEDULE B. Generally, the cost factors are greater than or equal to 1.000, with Basic education cost factors being the lowest. However, for the 2011-12 fiscal year, the cost factor for Career Education 9-12 was 0.999. Chapter 2012-133, Laws of Florida, in part, amended Section 1011.62(13)(b), Florida Statutes, to add language providing that, beginning with the 2011-12 fiscal year, an audit adjustment may not result in the reclassification of special program FTE to basic program FTE if the special program cost factor is less than the basic program cost factor. Accordingly, for instances of noncompliance involving teachers not being properly certified and teaching Career Education 9-12 students out of field or parents of the students not being notified of the teachers' out-of-field status, we have presented disclosure Findings with no proposed adjustments. (See SCHEDULE D, Finding No. 1.)

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

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

## SCHEDULE B

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE**  
*(For Illustrative Purposes Only)*  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u> <sup>1</sup>	<u>Proposed Net Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
101 Basic K-3	2.0000	1.102	2.2040
102 Basic 4-8	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	1.5000	1.019	1.5285
130 ESOL	(2.5000)	1.161	(2.9025)
254 ESE Support Level 4	(1.0000)	3.550	(3.5500)
255 ESE Support Level 5	(.5400)	5.022	(2.7119)
300 Career Education 9-12	<u>(.0800)</u>	.999	<u>(.0799)</u>
Total	<u>(.1200)</u>		<u>(5.0118)</u>

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

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

<sup>3</sup> Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**PROPOSED ADJUSTMENTS BY SCHOOL**  
 For the Fiscal Year Ended June 30, 2012

<u>No. Program</u>	<u>Proposed Adjustments<sup>1</sup></u>			<u>Total</u>
	<u>#0101</u>	<u>#0161</u>	<u>#0181</u>	
101 Basic K-3	.....	.5000	1.5000	2.0000
102 Basic 4-8	.....	.5000	.....	.5000
113 Grades 9-12 with ESE Services	1.5000	.....	.....	1.5000
130 ESOL	.....	(1.0000)	(1.5000)	(2.5000)
254 ESE Support Level 4	(1.0000)	.....	.....	(1.0000)
255 ESE Support Level 5	(.5400)	.....	.....	(.5400)
300 Career Education 9-12	<u>(.0800)</u>	<u>.....</u>	<u>.....</u>	<u>(.0800)</u>
Total	<u>(.1200)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1200)</u>

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

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

**SCHEDULE D**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-12* issued by the Department of Education. Except for the material noncompliance involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Okeechobee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 11.

**Findings**

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

*Our examination included the July and October 2011 surveys and the February and June 2012 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2011 survey or the February 2012 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Okeechobee High School (#0101)**

1. [Ref. 10170] One teacher was not properly certified and was not approved by the School Board to teach a Career Education course out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We present this disclosure Finding with no proposed adjustment:

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

**SCHEDULE D (Continued)**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Proposed Net  
 Adjustments  
 (Unweighted FTE)**

**Findings**

**Okeechobee High School (#0101)** (Continued)

2. [Ref. 10101] We noted the following exceptions for two ESE students: (a) the Matrix of Services forms for one student had expired prior to the reporting surveys, and (b) the file for the other student did not contain a Matrix of Services form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.5000	
254 ESE Support Level 4	(1.0000)	
255 ESE Support Level 5	(.5000)	.0000

3. [Ref. 10103] The reported number of homebound instructional minutes (420 minutes or .1400 FTE) for one ESE student exceeded the minutes documented on the instructor's contact log and authorized on the student's IEP (300 minutes or .1000 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0400)	(.0400)
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4. [Ref. 10104] The timecard for one Career Education 9-12 (OJT) student did not indicate the daily work hours. Consequently, we were unable to determine the actual number of hours worked by the student during the reporting survey. We propose the following adjustment:

300 Career Education 9-12	(.0800)	(.0800)
		(.1200)

**North Elementary School (#0161)**

5. [Ref. 16101] An ELL Committee was not convened to consider the student's extended ESOL placement for a fifth year. We also noted that the student's English language proficiency was not assessed within the 30 days prior to the student's ESOL anniversary date. We propose the following adjustment:

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

**SCHEDULE D (Continued)**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Full-Time Equivalent (FTE) Students  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

<u>Findings</u>		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<b><u>North Elementary School (#0161)</u></b> (Continued)		
101 Basic K-3	.5000	
130 ESOL	(.5000)	.0000
6. [Ref. 16102] <u>One ELL student was beyond the maximum six-year period allowed for State funding of ESOL. We propose the following adjustment:</u>		
102 Basic 4-8	.5000	
130 ESOL	(.5000)	.0000
		<u>.0000</u>
<b><u>Seminole Elementary School (#0181)</u></b>		
7. [Ref. 18101] <u>ELL Committees were not convened to consider three students' extended ESOL placements for a fourth or fifth year. We also noted that the students' English language proficiencies were not assessed within the 30 days prior to the individual students' ESOL anniversary dates. We propose the following adjustment:</u>		
101 Basic K-3	1.5000	
130 ESOL	(1.5000)	.0000
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<u>(.1200)</u>

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



**SCHEDULE E**

Okeechobee 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, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students in Career Education 9-12 (OJT) are reported based on the work hours supported by timecards that are accurately completed inclusive of the daily work hours; (2) ESE students are reported in accordance with timely prepared and IEP-supported *Matrix of Services* forms and these forms are retained in readily-accessible files; (3) students in a Hospital and Homebound Program placement are only reported for the contact hours as documented by the homebound instructors' contact logs; (4) students' English language proficiencies are assessed within 30 days of and ELL Committees are convened timely to the students' extended ESOL placements based on their individual ESOL anniversary dates; (5) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (6) teachers are properly certified or, if out of field, are approved by the School Board to teach out of field; and (7) parents are appropriately notified of teachers' out-of-field status.

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, FS ..... Minimum Requirements of the Florida Education Finance Program

Section 1011.61, FS ..... Definitions

Section 1011.62, FS ..... Funds for Operation of Schools

Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

*FTE General Instructions 2011-12*

**Attendance**

Section 1003.23, FS ..... Attendance Records and Reports

Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

*FTE General Instructions 2011-12*

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

**SCHEDULE E (Continued)**

Okeechobee 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, 2012

**REGULATORY CITATIONS** (Continued)

Attendance (Continued)

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System*

English for Speakers of Other Languages (ESOL)

- Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages
- Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0903, FAC ..... Requirement for Classification, Reclassification, and Post Reclassification of English Language Learners
- Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners
- Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2011-12*

Exceptional Education

- Section 1003.57, FS ..... Exceptional Students Instruction
- Section 1011.62, FS ..... Funds for Operation of Schools
- Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, FAC ..... Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- Rule 6A-6.03029, FAC ..... Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC ..... General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services

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

**SCHEDULE E (Continued)**

Okeechobee 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, 2012

**REGULATORY CITATIONS** (Continued)

Exceptional Education (Continued)

- Rule 6A-6.0334, FAC ..... Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC ..... Definitions, ESE Policies and Procedures, and ESE Administrators
- Matrix of Services Handbook (2004 Revised Edition)*

Teacher Certification

- Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, FS ..... Positions for Which Certificates Required
- Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel
- Rule 6A-1.0503, FAC ..... Definition of Qualified Instructional Personnel
- Rule 6A-4.001, FAC ..... Instructional Personnel Certification
- Rule 6A-6.0907, FAC ..... Inservice Requirements for Personnel of Limited English Proficient Students

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

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE A – SUMMARY**

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

**1. School District of Okeechobee County**

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

For the fiscal year ended June 30, 2012, the District operated 15 schools serving prekindergarten through twelfth grade students, reported 6,558.17 unweighted FTE, and received approximately \$24.1 million in State funding through FEFP. 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 programs and services appropriate to the student's educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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 that 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 2011-12 school year were conducted during and for the following weeks: survey one was performed for July 11 through 15, 2011; survey two was performed for October 10 through 14, 2011; survey three was performed for February 13 through 17, 2012; and survey four was performed for June 11 through 15, 2012.

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**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, FS .....	K-20 General Provisions
Chapter 1001, FS .....	K-20 Governance
Chapter 1002, FS .....	Student and Parental Rights and Educational Choices
Chapter 1003, FS .....	Public K-12 Education
Chapter 1006, FS .....	Support for Learning
Chapter 1007, FS .....	Articulation and Access
Chapter 1010, FS .....	Financial Matters
Chapter 1011, FS .....	Planning and Budgeting
Chapter 1012, FS .....	Personnel
Chapter 6A-1, FAC .....	Finance and Administration
Chapter 6A-4, FAC .....	Certification
Chapter 6A-6, FAC .....	Special Programs I

**NOTE B - SAMPLING**

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2012. 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:

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Full-Time Equivalent (FTE) Students  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE B - SAMPLING** (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Central Elementary School	NA
2. Okeechobee High School	1 through 4
3. North Elementary School	5 and 6
4. Everglades Elementary School	NA
5. Seminole Elementary School	7



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  
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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 OKEECHOBEE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 8, 2013, that the Okeechobee 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, 2012. 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 2011-2012* 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 Okeechobee 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, 2012.

The results of our examination disclosed noncompliance with the State requirements mentioned above. We considered this 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 SCHEDULES F and G.

## INTERNAL CONTROL OVER COMPLIANCE

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

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

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

Pursuant to Section 11.45(4)(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  
May 14, 2013

**SCHEDULE F**

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
For the Fiscal Year Ended June 30, 2012

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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we sampled students for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. (See NOTE B.) The population of vehicles (102) consisted of the total of the numbers of vehicles reported by the District for each survey. For example, a vehicle that transported students during the July and October 2011 and February and June 2012 surveys would be counted in the population as four vehicles. Similarly, the population of students (7,819) consisted of the total numbers of students reported by the District as having been transported for each survey. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
IDEA (K-12), Weighted	158
IDEA (PK), Weighted	47
IDEA (PK), Unweighted	54
Teenage Parents and Infants	11
Hazardous Walking	728
Two Miles or More	6,738
Center to Center (IDEA), Unweighted	78
Center to Center (CTE and Dual Enrollment)	<u>5</u>
Total	<u>7,819</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, if any, are not included.

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

**SCHEDULE F (Continued)**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2012

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With</u> <u>Exceptions</u>	<u>Proposed</u> <u>Net</u> <u>Adjustment</u>
We sampled 264 of the 7,819 students reported as being transported by the District.	4	(2)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 2 students.	<u>2</u>	<u>0</u>
Total	<u>6</u>	<u>(2)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See SCHEDULE G.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

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

**SCHEDULE G**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**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 2011-2012* issued by the Department of Education. The Okeechobee 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, 2012. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 28.

**Students  
 Transported  
 Proposed Net  
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 2011 surveys and the February and June 2012 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 2011 survey and once for the February 2012 survey) will be presented in our Findings as two sample students.*

1. [Ref. 51] During our general tests we noted that two students were reported incorrectly in the Center to Center (IDEA), Unweighted ridership category. The students were transported from home to school and should have been reported in the Two Miles or More ridership category. We propose the following adjustments:

**October 2011 Survey**

90 Days in term

Two Miles or More	1	
Center to Center (IDEA), Unweighted	(1)	

**February 2012 Survey**

90 Days in term

Two Miles or More	1	
Center to Center (IDEA), Unweighted	(1)	0

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

**SCHEDULE G (Continued)**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

2. [Ref. 52] Two students in our sample were incorrectly reported in the Hazardous Walking ridership category. One student lived more than two miles from school and should have been reported in the Two Miles or More ridership category. The other student was not on a route that met criteria for hazardous walking conditions and was not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2011 Survey**

90 Days-in-Term

Hazardous Walking	(1)	
Two Miles or More	1	

**February 2012 Survey**

90 Days-in-Term

Hazardous Walking	(1)	(1)
-------------------	-----	-----

3. [Ref. 53] One student in our sample was incorrectly reported in the IDEA (PK), Weighted ridership category. The student's IEP did not indicate that the student met one or more of the five criteria required for IDEA-Weighted classification. However, the student was eligible for reporting in the IDEA (PK), Unweighted ridership category. We propose the following adjustment:

**February 2012 Survey**

90 Days-in-Term

IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	0

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

**SCHEDULE G (Continued)**

Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**FINDINGS AND PROPOSED ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2012

**Students  
 Transported  
 Proposed Net  
Adjustments**

**Findings**

4. [Ref. 54] One student in our sample was incorrectly reported in the Two Miles or More ridership category. The student lived less than two miles from school and should not have been reported for State transportation funding. We propose the following adjustment:

**February 2012 Survey**

90 Days-in-Term

Two Miles or More

(1)

(1)

**Proposed Net Adjustment**

(2)

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

SCHEDULE H

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation

**RECOMMENDATIONS AND REGULATORY CITATIONS**

For the Fiscal Year Ended June 30, 2012

**RECOMMENDATIONS**

**We recommend** that management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-Weighted ridership categories; (2) transported students are reported in correct ridership categories and have documentation on file to support that reporting; and (3) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category.

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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation
- Student Transportation General Instructions 2011-2012*

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



Okeechobee County District School Board  
 Florida Education Finance Program (FEFP)  
 Student Transportation  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2012

**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 an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes.

**2. Transportation in Okeechobee County**

For the fiscal year ended June 30, 2012, the District received approximately \$1.6 million for student transportation as part of the State funding through FEFP. The District’s transportation reporting by survey was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2011	0	0
October 2011	49	3,846
February 2012	49	3,917
June 2012	<u>4</u>	<u>56</u>
Total	<u>102</u>	<u>7,819</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., FS .....Transportation of Public K-12 Students
- Section 1011.68, FS .....Funds for Student Transportation
- Chapter 6A-3, FAC .....Transportation

Okeechobee County District School Board  
Florida Education Finance Program (FEFP)  
Student Transportation  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2012

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of buses and students using judgmental methods for testing the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2012. 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**

Superintendent  
Ken Kenworthy



## School District of Okeechobee County

863-462-5000

700 S. W. Second Avenue  
Okeechobee, Florida 34974

Fax 863-462-5151

**Board Chairperson:**  
David Williams  
**Board Vice Chairperson:**  
India Riedel  
**Board Members:**  
Joe Arnold  
Gay Carlton  
Malissa Morgan

May 14, 2013

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

Attention: Nancy M. Reeder, Audit Manager

RE: Reply to the Report on the examination of full-time equivalent (FTE) students and student transportation, as reported by the Okeechobee County District School Board for the fiscal year ended June 30, 2012.

Dear Mr. Martin,

The following explanation is in response to the preliminary and tentative audit findings of full-time equivalent (FTE) students and student transportation and recommendations for the Okeechobee County School Board for the fiscal year ended June 30, 2012. We are in agreement with the findings and have implemented strategies for corrective action.

### Full-Time Equivalent (FTE) Students

**Recommendation 1 – Students in Career Education 9-12 (OJT) are reported based on daily work hours supported by timecards that are accurately completed. [Ref. 10104]**

Management will require secondary schools providing On-The-Job Training to retain accurate documentation, including completion of timecards reflecting full dates and hours of time worked by students participating in Career Education 9-12 (OJT). A revised timecard form to clarify and assist with this documentation has been developed. Appropriate personnel including instructors and guidance personnel will be trained in the use of the document.

**Recommendation 2 – ESE students are reported in accordance with timely prepared and IEP-supported *Matrix of Services* forms and these forms are retained in readily-accessible files. [Ref. 10101]**

Management will require each school to retain timely prepared and IEP-supported *Matrix of Services* forms in readily-accessible files. Procedures for completion will be reviewed with applicable instructors, guidance personnel and ESE support staff. Proper completion will be monitored through on-going school self-audits.

**Recommendation 3 – Students in a Hospital and Homebound Program placement are only reported for the contact hours as documented by the homebound instructors' contact logs. [Ref. 10103]**

Management will require each school to report correctly logged contact hours for students in Hospital and Homebound Program placement according to the students' IEPs. Procedures for completion will be reviewed with applicable instructors, guidance personnel and ESE support staff. Proper completion will be monitored through on-going school self-audits.

*Okeechobee County Schools: Achieving Excellence!*

**EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE**

**Recommendation 4 – ELL Committees are convened timely to students' extended ESOL placements and students' English language proficiencies are assessed within 30 days of the students' individual ESOL anniversary dates. [Ref. 16101, 18101]**

Management will require each school to correctly complete timely assessments and ELL Committee meetings for extending ESOL placements. Procedures for completion will be reviewed with applicable guidance personnel. ELL reports from district database will be used to monitor ELL placement dates for determining need of assessments and meetings for extended instruction. Proper completion will be monitored through on-going school self-audits.

**Recommendation 5 – ELL Students are not reported for more than the six-year period allowed for State funding of ESOL [Ref. 16102]**

Management will require each school to report ELL Students for no more than the six-year period allowed for State funding of ESOL. ELL reports from district student database will be used during preparation of FTE to verify years of State ESOL funding.

**Recommendation 6 – Teachers are properly certified or, if out of field, are approved by the School Board to teach out of field. [Ref. 10170]**

Management will require that teachers are properly certified or approved by the School Board to teach out of field.

**Recommendation 7 – Parents are appropriately notified of teachers' out-of-field status. [Ref. 10170]**

Management will require that parents are appropriately notified of teachers' out-of-field status. Management will review with the School Principals the current method of providing school newsletters to all parents. The school newsletter provides names of out-of-field instructional personnel and courses being taught. The notification is sent prior to each FTE survey period. Also, management will require principals to include names of instructional personnel who are providing primary reading/language arts to ELL students and have not met their required in-service points. The listing will include the status of their ELL in-service points.

**Transportation**

**Recommendation 1 – Only ESE students whose need for special transportation services has been properly documented on their IEPs are reported in IDEA-Weighted ridership categories. [Ref. 53]**

Management will require the Supervisor of Transportation to verify the need for special transportation services has been properly documented on ESE students' IEPs prior to reporting special transportation services in IDEA-weighted ridership categories.

**Recommendation 2 – Transported students are reported in correct ridership categories and have documentation on file to support that reporting. [Ref. 51, 52]**

Management will require the Supervisor of Transportation to verify that transported students are reported in correct ridership categories with documentation to support that reporting.

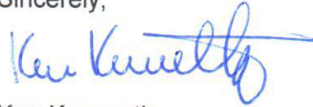
**Recommendation 3 – The distance from home to school is verified prior to students being reported in the Two Miles or More ridership category. [Ref. 54]**

Management will require the Supervisor of Transportation to verify the distance from home to school prior to reporting students in the Two Miles or More ridership category.

**EXHIBIT A (CONTINUED)  
MANAGEMENT'S RESPONSE**

Okeechobee County District Schools would like to extend our appreciation for the timeliness, professionalism and assistance provided by Mr. Eric Seldomridge. If additional information is required, please contact Mrs. Joni Ard, Assistant Superintendent, at (863) 462-5000, ext. 261.

Sincerely,



Ken Kenworthy  
Superintendent of Schools

Cc: Ms. Nancy M. Reeder, Audit Manager