

**MONROE COUNTY
DISTRICT SCHOOL BOARD**

**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

Monroe 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>
Robin Smith-Martin	1
Andy Griffiths, Vice Chair	2
Dr. R. Duncan Mathewson III	3
John R. Dick, Chair	4
Ronald A. Martin	5

Dr. Jesus F. Jara, Interim Superintendent to August 7, 2011
Superintendent from August 8, 2011

The examination team leader was Christopher E. Tynes, CPA. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@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) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Monroe 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

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

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

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 ESOL, Career Education 9-12 (OJT), and student transportation, the Monroe 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:

- Nineteen of the 94 students in our ESOL sample and 1 of the 2 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.
- Thirty-three of the 211 students in our student transportation sample had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to reported FTE resulted in 10 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .6649 but has a potential impact on the District's weighted FTE of a negative 5.8934. Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of a negative 541 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 Monroe County District School Board, the estimated gross dollar effect of our proposed adjustments to reported FTE is a negative \$20,504 (negative 5.8934 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 MONROE COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Monroe 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 Monroe 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 21 schools serving prekindergarten through twelfth grade students, reported 8,031.19 unweighted FTE for those students, and received approximately \$3.4 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 million for student transportation as part of the State funding through FEFP.



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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 MONROE 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 7, 2013, that the Monroe 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: 19 of the 94 students in our ESOL sample¹ and 1 of the 2 students in our Career Education 9-12 (OJT) sample² 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 ESOL and Career Education 9-12 (OJT), the Monroe 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.

¹For ESOL, see SCHEDULE D, Finding Nos. 1, 5, 7, 9, and 10.

²For Career Education 9-12 (OJT), see SCHEDULE D, Finding No. 3.

INTERNAL CONTROL OVER COMPLIANCE

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.³ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies³ 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 7, 2013

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

SCHEDULE A

Monroe 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 8,031.19 unweighted FTE at 21 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 (21) consisted of the total number of schools in the District that offered courses in FEFP-funded programs. The population of students (4,742) 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	21	6	3,377	70	0	5,788.4400	60.4656	14.0994
Basic with ESE Services	21	6	939	49	0	1,600.2800	45.2089	.0000
ESOL	15	6	384	94	19	455.2400	77.4039	(14.0994)
ESE Support Levels 4 and 5	10	5	40	33	2	46.5200	30.0000	(.4400)
Career Education 9-12	5	1	<u>2</u>	<u>2</u>	<u>1</u>	<u>140.7100</u>	<u>.2664</u>	<u>(.2249)</u>
All Programs	21	6	<u>4,742</u>	<u>248</u>	<u>22</u>	<u>8,031.1900</u>	<u>213.3448</u>	<u>(.6649)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Monroe 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 (225) 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 73 and found exceptions for 2 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.)

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

Monroe 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> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	1.7168	1.102	1.8919
102 Basic 4-8	6.7059	1.000	6.7059
103 Basic 9-12	5.6767	1.019	5.7846
130 ESOL	(14.0994)	1.161	(16.3694)
254 ESE Support Level 4	1.0000	3.550	3.5500
255 ESE Support Level 5	(1.4400)	5.022	(7.2317)
300 Career Education 9-12	<u>(.2249)</u>	.999	<u>(.2247)</u>
Total	<u>(.6649)</u>		<u>(5.8934)</u>

¹ See NOTE A6.

² These proposed net adjustments are for unweighted FTE. (See SCHEDULE C.)

³ 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

Monroe 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 Adjustments¹</u>			<u>Balance Forward</u>
	<u>#0101</u>	<u>#0111</u>	<u>#0152</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	4.0688	.8670	4.9358
103 Basic 9-12	5.6767	.....	.....	5.6767
130 ESOL	(5.6767)	(4.0688)	(.8670)	(10.6125)
254 ESE Support Level 4	1.0000	.....	.....	1.0000
255 ESE Support Level 5	(1.0000)	.....	(.4400)	(1.4400)
300 Career Education 9-12	<u>(.2249)</u>	<u>.....</u>	<u>.....</u>	<u>(.2249)</u>
Total	<u>(.2249)</u>	<u>.0000</u>	<u>(.4400)</u>	<u>(.6649)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE C (Continued)

Monroe 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.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments¹</u>		<u>Total</u>
		<u>#0291</u>	<u>#0311</u>	
101 Basic K-3	.0000	.8168	.9000	1.7168
102 Basic 4-8	4.9358	1.2951	.4750	6.7059
103 Basic 9-12	5.6767	.....	.....	5.6767
130 ESOL	(10.6125)	(2.1119)	(1.3750)	(14.0994)
254 ESE Support Level 4	1.0000	.....	.....	1.0000
255 ESE Support Level 5	(1.4400)	.....	.....	(1.4400)
300 Career Education 9-12	<u>(.2249)</u>	<u>.....</u>	<u>.....</u>	<u>(.2249)</u>
Total	<u>(.6649)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.6649)</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Monroe 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 ESOL and Career Education 9-12 (OJI), the Monroe 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 13.

Findings

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.

Key West High School (#0101)

1. [Ref. 10101] The files for nine ELL students did not contain documentation to support that ELL Committees had been convened to consider the students' extended ESOL placements beyond the initial three-year base period. We also noted that the English language proficiency for six of the students was not assessed within 30 days prior to the individual students' ESOL anniversary dates. We propose the following adjustment:

103 Basic 9-12	5.4933	
130 ESOL	(5.4933)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Key West High School (#0101) (Continued)

2. [Ref. 10102] One ESE student was not reported in accordance with the student's Matrix of Services form. We propose the following adjustment:

254 ESE Support Level 4	1.0000	
255 ESE Support Level 5	(1.0000)	.0000

3. [Ref. 10103] The file for one Career Education 9-12 (OJT) student indicated that the student did not work during the February 2012 reporting survey and was not otherwise engaged in a job search. We propose the following adjustment:

300 Career Education 9-12	(.2249)	(.2249)
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4. [Ref. 10170] One teacher taught a class that included an ELL student 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 student were not notified of the teacher's out-of-field status, and (b) the teacher 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 propose the following adjustment:

103 Basic 9-12	.1834	
130 ESOL	(.1834)	.0000
		(.2249)

Horace O'Bryant Middle School (#0111)

5. [Ref. 11101] The files for four ELL students did not contain documentation to support that ELL Committees had been convened to consider the students' extended ESOL placements beyond the initial three-year base period. We propose the following adjustment:

102 Basic 4-8	3.8854	
130 ESOL	(3.8854)	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Horace O'Bryant Middle School (#0111) (Continued)

6. [Ref. 11170] 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 were not notified of the teacher's out-of-field status, and (b) the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1834	
130 ESOL	(.1834)	<u>.0000</u>
		<u>.0000</u>

Glynn Archer Elementary School (#0152)

7. [Ref. 15201] The file for one ELL student did not contain documentation to support that an ELL Committee had been convened to consider the student's extended ESOL placement beyond the initial three-year base period. We also noted that the student's English language proficiency was not assessed within 30 days prior to the student's ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.8670	
130 ESOL	(.8670)	.0000

8. [Ref. 15202] The number of homebound instructional minutes for one ESE student in the Hospital and Homebound Program was overstated. The student's IEP and the homebound teacher's contact log indicated only 3 hours (.0600 FTE) of contact was made; however, the student was reported for 25 hours (.5000 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.4400)	(.4400)
		<u>(.4400)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Monroe 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

Key Largo School (#0291)

9. [Ref. 29101] The files for three ELL students did not contain documentation to support that ELL Committees had been convened to consider the students' extended ESOL placements beyond the initial three-year base period. We also noted that the English language proficiency for two of the students was not assessed within 30 days prior to the individual students' ESOL anniversary dates. We propose the following adjustment:

101 Basic K-3	.8168	
102 Basic 4-8	1.2951	
130 ESOL	<u>(2.1119)</u>	<u>.0000</u>
		<u>.0000</u>

Gerald Adams Elementary School (#0311)

10. [Ref. 31101] The files for two ELL students did not contain documentation to support that ELL Committees had been convened to consider the students' extended ESOL placements beyond the initial three-year base period. We also noted that one of the student's English language proficiency was not assessed within 30 days prior to the student's ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	.9000	
102 Basic 4-8	.4750	
130 ESOL	<u>(1.3750)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment (.6649)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Monroe 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) FTE reported for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (2) students' English language proficiencies are assessed and ELL Committees are convened timely to the students' extended ESOL placements based on their individual ESOL anniversary dates; (3) ESE students are reported in accordance with their *Matrix of Services* forms; (4) only students whose timecards indicate that the students were employed or were otherwise engaged in a job search are reported in the Career Education 9-12 (OJT) Program; (5) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board; (6) out-of-field teachers earn appropriate in-service training points as required by their in-service training timeline; 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

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Monroe 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)

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

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
- 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)

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Monroe 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)

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.

Monroe 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 Monroe County

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

For the fiscal year ended June 30, 2012, the District operated 21 schools serving prekindergarten through twelfth grade students, reported 8,031.19 unweighted FTE, and received approximately \$3.4 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.

Monroe 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.

Monroe 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:

Monroe 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. Key West High School	1 through 4
2. Horace O'Bryant Middle School	5 and 6
3. Glynn Archer Elementary School	7 and 8
4. Poinciana Elementary School	NA
5. Key Largo School	9
6. Gerald Adams Elementary School	10



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
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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 MONROE COUNTY DISTRICT SCHOOL BOARD FLORIDA EDUCATION FINANCE PROGRAM (FEFP) STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated January 7, 2013, that the Monroe 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

Our examination procedures disclosed material noncompliance with the District's reported student ridership data as follows: 33 of the 211 students in our sample had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See SCHEDULE G, Finding Nos. 3 through 5.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Monroe 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 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 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.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 their reported ridership classification or eligibility for State transportation funding. Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹ and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULES F and G.

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.

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 7, 2013

SCHEDULE F

Monroe 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 (91) 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 (5,743) 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	150
IDEA (PK), Weighted	57
IDEA (PK), Unweighted	6
Hazardous Walking	353
Two Miles or More	<u>5,177</u>
Total	<u>5,743</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)

Monroe 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>Buses</u>	<u>Students</u>	
	Proposed Net <u>Adjustment</u>	With Exceptions	Proposed Net <u>Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(6)		
We sampled 211 of the 5,743 students reported as being transported by the District.		33	(27)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 614 students.	—	<u>614</u>	<u>(514)</u>
Total	<u>(6)</u>	<u>647</u>	<u>(541)</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

Monroe 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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Monroe 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 31.

Findings

**Students
 Transported
 Proposed Net
 Adjustments**

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. 52/56] The reported number of buses in operation was overstated by six, as follows:
 - a. The bus drivers' reports for three buses (one in the July 2011 survey, one in the October 2011 survey, and one in the February 2012 survey) were missing and could not be located; consequently, the number of buses in operation was overstated by three buses and the reported ridership of the 19 students reported on those buses was not supported. (Ref. 52)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Monroe 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

- b. The October 2011 and February 2012 surveys both included a bus in the count of the number of buses in operation that did not exist (Bus No. A2). All students reported under Bus No. A2 were actually transported on Bus No. 52; therefore, the student count was not affected. (Ref. 56)
- c. One bus was only transporting courtesy riders and should not have been included in the number of buses in operation in the October 2011 survey. (Ref. 56)

We propose the following adjustments:

a. <u>July 2011 Survey</u>		
Number of Buses in Operation	(1)	
<u>13 Days in Term</u>		
Hazardous Walking		(11)
Two Miles or More		(1)
<u>October 2011 Survey</u>		
Number of Buses in Operation	(1)	
<u>90 Days in Term</u>		
IDEA (K-12), Weighted		(2)
Two Miles or More		(2)
<u>February 2012 Survey</u>		
Number of Buses in Operation	(1)	
<u>90 Days in Term</u>		
IDEA (K-12), Weighted		(1)
Two Miles or More		<u>(2)</u>
		(19)
b. <u>October 2011 Survey</u>		
Number of Buses in Operation	(1)	
<u>February 2012 Survey</u>		
Number of Buses in Operation	(1)	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Monroe 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**c. October 2011 Survey**

Number of Buses in Operation (1) (6)

2. [Ref. 51] Our general tests of student transportation disclosed that 169 PK students were incorrectly reported in the Two Miles or More (110 students) and Hazardous Walking (59 students) ridership categories. We noted that 27 of these students should have been reported in other ridership categories: 18 in the IDEA (PK), Weighted ridership category and 9 in the IDEA (PK), Unweighted ridership category. The remaining 142 students were not IDEA students, were not enrolled in a Teenage Parent Program, and were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2011 Survey**90 Days in Term**

IDEA (PK), Weighted	5	
IDEA (PK), Unweighted	5	
Hazardous Walking	(29)	
Two Miles or More	(48)	

February 2012 Survey**90 Days in Term**

IDEA (PK), Weighted	12	
IDEA (PK), Unweighted	4	
Hazardous Walking	(30)	
Two Miles or More	(61)	

June 2012 Survey**13 Days in Term**

IDEA (PK), Weighted	1	
Two Miles or More	(1)	(142)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

Monroe 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

3. [Ref. 54] We noted that 434 students (8 students were in our sample) lived less than two miles from school and should not have been reported in the Two Miles or More ridership category. We determined that 73 of these students were eligible for reporting in the Hazardous Walking ridership category and the remaining 361 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey

8 Days in Term

Two Miles or More (2)

October 2011 Survey

90 Days in Term

Hazardous Walking 23
 Two Miles or More (198)

February 2012 Survey

90 Days in Term

Hazardous Walking 50
 Two Miles or More (234) (361)

4. [Ref. 53] The reported ridership of 18 students in our sample was not adequately supported. The students were not listed on the supporting bus drivers' reports as having been transported; consequently, these students were not eligible for State transportation funding. We propose the following adjustments:

July 2011 Survey

13 Days in Term

Two Miles or More (2)

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
<u>October 2011 Survey</u>		
<u>90 Days in Term</u>		
IDEA (PK), Weighted	(1)	
Hazardous Walking	(1)	
Two Miles or More	(3)	
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
Hazardous Walking	(4)	
Two Miles or More	(6)	
<u>June 2012 Survey</u>		
<u>13 Days in Term</u>		
Two Miles or More	(1)	(18)
<p>5. <u>[Ref. 55] Seven students in our sample were incorrectly reported in weighted ridership categories [five students in IDEA (K-12), Weighted and two students in IDEA (PK), Weighted]. The students' IEPs did not indicate that the students met at least one of the five criteria required for IDEA-Weighted classification. We noted that four of the students were eligible for reporting in the IDEA (K-12), Unweighted ridership category and two students were eligible for reporting in the IDEA (PK), Unweighted ridership category. The remaining student was not otherwise eligible for State transportation funding. We propose the following adjustments:</u></p>		
<u>February 2012 Survey</u>		
<u>90 Days in Term</u>		
IDEA (K-12), Weighted	(3)	
IDEA (K-12), Unweighted	2	
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	
<u>72 Days in Term</u>		
IDEA (PK), Weighted	(1)	
IDEA (PK), Unweighted	1	

The accompanying notes are an integral part of this schedule.

SCHEDULE G (Continued)

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>June 2012 Survey</u>		
<u>13 Days in Term</u>		
IDEA (K-12), Weighted	(2)	
IDEA (K-12), Unweighted	<u>2</u>	(1)
Proposed Net Adjustment		<u>(541)</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE H

Monroe 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) the number of buses in operation is correctly reported; (2) bus driver reports are maintained to support all reported ridership; (3) only students recorded on a bus driver’s report as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (4) the distance from home to school is verified prior to students being reported in the Two Miles or More ridership category; (5) students reported in IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria as noted on the students’ IEPs; (6) only PK students with disabilities or PK children of students enrolled in a Teenage Parent Program are reported for State transportation funding and proper documentation is maintained to support this reporting; and (7) transportation personnel review their data for completeness and accuracy to ensure that students are enrolled and reported in ridership categories that are appropriate for the students’ grade levels.

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., FSTransportation of Public K-12 Students
- Section 1011.68, FSFunds for Student Transportation
- Chapter 6A-3, FACTransportation
- Student Transportation General Instructions 2011-2012*

The accompanying notes are an integral part of this schedule.

Monroe 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 Monroe County

For the fiscal year ended June 30, 2012, the District received approximately \$1 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	8	41
October 2011	39	2,778
February 2012	38	2,893
June 2012	<u>6</u>	<u>31</u>
Total	<u>91</u>	<u>5,743</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

Monroe 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

MARK T. PORTER
Superintendent of Schools

New Beginnings...High Expectations



Constant Improvement

Members of the Board

District # 1
ROBIN SMITH-MARTIN

District # 2
ANDY GRIFFITHS
Chair

District # 3
ED DAVIDSON

District # 4
JOHN R. DICK

District # 5
RONALD A. MARTIN
Vice Chair

May 7, 2013

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

Dear Mr. Martin,

I have reviewed the list of preliminary and tentative findings and recommendations based on your examination of Monroe County District School Board’s compliance with State requirements regarding the determination and reporting of full-time equivalent students under the Florida Education Finance Program and the number of students transported as reported for the fiscal year ended June 30, 2012. The District agrees with all of the findings noted.

Corrective actions to be taken are noted below by reference number. Those findings that have similar responses are grouped together.

Florida Education Finance Program

Findings 1, 5, 7, 9, and 10

Files for English Language Learners (ELL) did not contain documentation that the ELL committee met to consider extended placement for those students.

Reference Numbers: 10101, 11101, 15201, 29101, 31101

The District will enhance its procedures to ensure that the ELL committee meets to consider extended placement for those students eligible for extended placement.

Findings 1, 7, 9, and 10

English language proficiency was not assessed within 30 days prior to the student’s ESOL anniversary dates.

Reference Numbers: 10101, 15201, 29101, 31101

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

Monroe County School District
Page 2 of 3

The District will enhance its procedures to ensure that students are identified and assessed within 30 days prior to their ESOL anniversary date.

Finding 2

Student not reported in accordance with the student's *Matrix of Services* form.

Reference Number: 10102

The District will enhance its procedures to ensure that students are reported in accordance with their *Matrix of Services* form.

Finding 3

File indicated that a Career Education student claimed for funding did not work during the February reporting survey.

Reference Number: 10103

The District will enhance its procedures to ensure that Career Education students reported for funding are employed or otherwise involved in a job search.

Finding 4 and 6

Instances were noted in which two teachers taught classes that included ELL students but were not properly certified to teach ELL and had not been approved by the School Board to teach out-of field.

Reference Numbers: 10170 and 11170

The District will enhance its procedures for determining that teachers' whose classes contain ELL students are properly certified to teach ELL students, are properly approved by the School Board, and that parents are appropriately notified of teachers' out-of-field status.

Finding 8

Number of Instructional minutes for an ESE student in the Hospital and Homebound Program was overstated.

Reference Number: 15202

The District will enhance its procedures to ensure that the number of minutes reported for funding agree with the instructor's contact logs and the time authorized on the student's IEP.

Transportation

Finding 1

The reported number of buses in operation was overstated.

Reference Number 52/56

The District will enhance its procedures to ensure that all driver reports are maintained and available for review, that bus numbers are accurately reported, and that only buses transporting eligible riders are reported for funding.

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

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Findings 2 and 3

Students transported were incorrectly classified or were not otherwise eligible for State transportation funding.

Reference Numbers: 51 and 54

The District will enhance its procedures to ensure that all students transported are correctly and accurately reported and that only eligible student riders are reported for funding.

Finding 4

Reported ridership was not adequately supported.

The District will enhance its procedures to ensure that students' ridership is adequately supported.

Finding 5

Students were incorrectly reported in weighted ridership categories.

The District will enhance its procedures to ensure that students reported for weighted ridership categories meet the appropriate criteria for such reporting.

We appreciate the professionalism of staff throughout the audit process.

Sincerely,



Mark T. Porter, Superintendent
Monroe County Schools