

Report No. 2017-015
September 2016

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**SEMINOLE COUNTY
DISTRICT SCHOOL BOARD**

Florida Education Finance Program
Full-Time Equivalent Student Enrollment
and
Student Transportation

For the Fiscal Year Ended
June 30, 2015



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2014-15 fiscal year, Dr. Walt Griffin was Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Tom Walters from 8-18-14 to 11-17-14	1
Jeffrey Bauer from 11-18-14	1
Karen Almond, Chair to 11-17-14	2
Deanne "Dede" F. Schaffner	3
Amy Lockhart, Vice Chair from 11-18-14	4
Dr. Tina Calderone, Chair from 11-18-14, Vice Chair to 11-17-14	5

The team leader was Gail S. Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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) 412-2971.

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SEMINOLE COUNTY DISTRICT SCHOOL BOARD
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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 not available at the time of our examination and could not be subsequently located for students in Career Education 9-12 and student transportation, the Seminole County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. Specifically:

- We noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 15 of the 88 students in our Career Education 9-12 test. None of the students attended charter schools.
- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 55 of the 394 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 28 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 2.0357 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 8.0428 (7.9934 applicable to District schools other than charter schools and .0494 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 282 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the 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 the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2015, was \$4,031.77 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$32,427 (negative 8.0428 times \$4,031.77), of which \$32,228 is applicable to District schools other than charter schools and \$199 is applicable to charter schools.

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 the FTE student enrollment and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to prekindergarten through 12th-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 Seminole 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. The District had 61 District schools other than charter schools, 3 charter schools, 7 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$208.5 million was provided through the FEFP to the District for the District-reported 65,428.27 unweighted FTE as recalibrated, which included 1,016.46 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 the 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the

180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$11.1 million for student transportation as part of the State funding through the 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 ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of FTE student enrollment as reported under the FEFP for students in our Career Education 9-12 test involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time

of our examination and could not be subsequently located for students in Career Education 9-12, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses¹ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters; accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. 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 not available at the time of our examination and could not be subsequently located for students in Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported FTE student enrollment is presented in *SCHEDULES A, B, C, 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.

¹ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 29, 2016

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Reported FTE

The funding provided by the Florida Education Finance Program (FEFP) is based upon the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE), and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2015, the Seminole County District School Board (District) reported to the Department of Education 65,428.27 unweighted FTE as recalibrated, which included 1,016.46 unweighted FTE as recalibrated for charter schools, at 61 District schools other than charter schools, 3 charter schools, 7 District cost centers, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the Department of Education for schools and students for the fiscal year ended June 30, 2015. (See NOTE B.) The population of schools (74) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (22,123) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 15 of the 88 students in our Career Education 9-12 test.² None of the students in our Career Education 9-12 test attended charter schools.

Our populations and tests of schools and students are summarized as follows:

Programs	Number of Schools		Number of Students at Schools Tested		Students with Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	72	13	17,413	147	0	48,572.6700	118.0834	20.0365
Basic with ESE Services	72	15	3,755	125	3	12,907.4800	101.2506	.3323
ESOL	60	11	560	144	5	1,800.5300	94.2094	(4.5525)
ESE Support Levels 4 and 5	54	11	219	154	10	413.0200	119.5833	(3.1694)
Career Education 9-12	10	3	<u>176</u>	<u>88</u>	<u>15</u>	<u>1,734.5700</u>	<u>19.0966</u>	<u>(14.6826)</u>
All Programs	74	15	<u>22,123</u>	<u>658</u>	<u>33</u>	<u>65,428.2700</u>	<u>452.2233</u>	<u>(2.0357)</u>

² For Career Education 9-12, the material noncompliance is composed of Findings 2, 9, 15, and 16 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (591, of which 558 are applicable to District schools other than charter schools and 33 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to English Language Learners (ELL) students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 170 and found exceptions for 13 teachers. Thirteen of the 170 teachers (8 percent) taught at charter schools and 3 of the 13 teachers with exceptions (23 percent) taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the Department of Education.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.2811	1.126	2.5685
102 Basic 4-8	2.1778	1.000	2.1778
103 Basic 9-12	14.8234	1.004	14.8827
111 Grades K-3 with Exceptional Student Education (ESE) Services	(.0386)	1.126	(.0435)
112 Grades 4-8 with ESE Services	(.0091)	1.000	(.0091)
113 Grades 9-12 with ESE Services	.3800	1.004	.3815
130 English for Speakers of Other Languages (ESOL)	(3.7983)	1.147	(4.3567)
254 ESE Support Level 4	(4.7065)	3.548	(16.6987)
255 ESE Support Level 5	1.5371	5.104	7.8454
300 Career Education 9-12	<u>(14.6826)</u>	1.004	<u>(14.7413)</u>
Subtotal	<u>(2.0357)</u>		<u>(7.9934)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	.4880	1.126	.5495
102 Basic 4-8	.2662	1.000	.2662
130 ESOL	<u>(.7542)</u>	1.147	<u>(.8651)</u>
Subtotal	<u>.0000</u>		<u>(.0494)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.7691	1.126	3.1180
102 Basic 4-8	2.4440	1.000	2.4440
103 Basic 9-12	14.8234	1.004	14.8827
111 Grades K-3 with ESE Services	(.0386)	1.126	(.0435)
112 Grades 4-8 with ESE Services	(.0091)	1.000	(.0091)
113 Grades 9-12 with ESE Services	.3800	1.004	.3815
130 ESOL	(4.5525)	1.147	(5.2218)
254 ESE Support Level 4	(4.7065)	3.548	(16.6987)
255 ESE Support Level 5	1.5371	5.104	7.8454
300 Career Education 9-12	<u>(14.6826)</u>	1.004	<u>(14.7413)</u>
Total	<u>(2.0357)</u>		<u>(8.0428)</u>

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0071</u>	<u>#0141</u>	<u>#0311</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.....	.7591	.7591
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	1.0000	.....	1.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	.....	.....	.....	.0000
254 ESE Support Level 4	(.5916)	(1.0000)	(.7591)	(2.3507)
255 ESE Support Level 5	.5366	.....	.....	.5366
300 Career Education 9-12	<u>(.5281)</u>	<u>.....</u>	<u>.....</u>	<u>(.5281)</u>
Total	<u>(.5831)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.5831)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0431</u>	<u>#0491</u>	<u>#0581</u>	<u>#0731</u>	
101	.0000	.....	.....	.5000	.....	.5000
102	.7591	.....	.....	.....	.2888	1.0479
103	.0000	13.1726	1.1528	.....	.....	14.3254
111	1.0000	.....	.....	(.5000)	.....	.5000
112	.0000	.....	.....	.....	.4998	.4998
113	.0000	.3026	.0774	.....	.....	.3800
130	.0000	(.8127)	(.3353)	.....	(.2888)	(1.4368)
254	(2.3507)	.....	.....	.....	(1.3558)	(3.7065)
255	.5366	(.4883)	(.0774)	.....	.8560	.8269
300	<u>(.5281)</u>	<u>(12.5019)</u>	<u>(1.6526)</u>	<u>.....</u>	<u>.....</u>	<u>(14.6826)</u>
Total	<u>(.5831)</u>	<u>(.3277)</u>	<u>(.8351)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.7459)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0811</u>	<u>#0911</u>	<u>#7004</u>	<u>#7023</u>	
101	.5000	1.2425	.....	.....	.5386	2.2811
102	1.0479	.6210	.....	.....	.5089	2.1778
103	14.3254	.....	.0696	.4284	.....	14.8234
111	.5000	.....	.....	.....	(.5386)	(.0386)
112	.4998	.....	.....	.....	(.5089)	(.0091)
113	.3800	.....	.....	.....	.....	.3800
130	(1.4368)	(1.8635)	(.0696)	(.4284)	.....	(3.7983)
254	(3.7065)	(1.0000)	.....	.....	.....	(4.7065)
255	.8269	.7102	.....	.....	.....	1.5371
300	<u>(14.6826)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(14.6826)</u>
Total	<u>(1.7459)</u>	<u>(.2898)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.0357)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

<u>No. Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#9229*</u>	<u>Total</u>
101 Basic K-3	2.2811	.4880	2.7691
102 Basic 4-8	2.1778	.2662	2.4440
103 Basic 9-12	14.8234	.....	14.8234
111 Grades K-3 with ESE Services	(.0386)	.....	(.0386)
112 Grades 4-8 with ESE Services	(.0091)	.....	(.0091)
113 Grades 9-12 with ESE Services	.3800	.....	.3800
130 ESOL	(3.7983)	(.7542)	(4.5525)
254 ESE Support Level 4	(4.7065)	.....	(4.7065)
255 ESE Support Level 5	1.5371	.....	1.5371
300 Career Education 9-12	<u>(14.6826)</u>	.....	<u>(14.6826)</u>
Total	<u>(2.0357)</u>	<u>.0000</u>	<u>(2.0357)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

Overview

Management is responsible for determining that the FTE student enrollment as reported under the Florida Education Finance Program (FEFP) is 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 (SBE) Rules, Chapter 6A-1, Florida Administrative Code (FAC); and the *FTE General Instructions 2014-15* 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 not available at the time of our examination and could not be subsequently located for students in Career Education 9-12, the Seminole County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2014 reporting survey period or the February 2015 reporting survey period or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Lake Mary High School (#0071)

1. [Ref. 7103] Our examination of the School's attendance procedures disclosed that the student attendance taken by substitute teachers, which was to be manually input into the District's student attendance system (Skyward) was not retained. However, we were able to otherwise verify the attendance of our test students for at least 1 day of the reporting survey period and, therefore, we present this disclosure Finding with no proposed adjustment.

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Findings

Lake Mary High School (#0071) (Continued)

2. [Ref. 7101] For four Career Education 9-12 students who participated in on-the-job training (OJT), the timecards for three students indicated the students did not work during the reporting survey period or worked fewer hours than were reported, and the timecards for one student were not available at the time of our examination and could not be subsequently located. Also, timecards for one of the students reported in another reporting survey period were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5281)</u>	(.5281)
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3. [Ref. 7102] The course schedules for 22 students were not in agreement with the school’s bell schedule, as follows:

- a. For 20 students, the number of instructional minutes per week reported in the students’ course schedules met the minimum reporting of Class Minutes Weekly (CMW) for a full FTE reporting; however, the CMW were not in agreement with the school’s bell schedule (1,710 CMW). The differences ranged from a low of 250 CMW to a high of 697 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the school’s bell schedule. Since the students’ FTE was recalibrated, this reporting exception does not affect their funding level and as such we are presenting this disclosure Finding with no proposed adjustment.
- b. For 2 Exceptional Student Education (ESE) students attending a shortened school day, the number of CMW was incorrectly reported in the students’ course schedules. The students were reported for 761 to 1,031 CMW but should have been reported for only 731 to 968 CMW based on the students’ shortened day schedules. We also noted that one of the students was not reported in accordance with the student’s *Matrix of Services* form.

We propose the following audit adjustment:

254 ESE Support Level 4	(.5916)	
255 ESE Support Level 5	<u>.5366</u>	<u>(.0550)</u>
		<u>(.5831)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pine Crest Elementary School (#0141)

4. [Ref. 14101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

Endeavor School (#0311)

5. [Ref. 31170/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 31170) was certified in Earth-Space Science and one teacher (Ref. 31171) was certified in Social Science but the teachers taught courses that required certification in any ESE field. We propose the following adjustments:

<u>Ref. 31170</u>		
102 Basic 4-8	.5013	
254 ESE Support Level 4	<u>(.5013)</u>	.0000
<u>Ref. 31171</u>		
102 Basic 4-8	.2578	
254 ESE Support Level 4	<u>(.2578)</u>	<u>.0000</u>
		<u>.0000</u>

Lyman High School (#0431)

6. [Ref. 43104] Our examination of the School's attendance procedures disclosed that the student attendance taken by substitute teachers, which was to be manually input into the District's student attendance system (Skyward), was not retained. However, we were able to otherwise verify the attendance of our test students for at least 1 day of the reporting survey period and, therefore, we present this disclosure Finding with no proposed adjustment.

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Findings

Lyman High School (#0431) (Continued)

7. [Ref. 43101] The English language proficiencies for two English Language Learner (ELL) students enrolled in the English for Speakers of Other Languages (ESOL) Program were not assessed, and an ELL Committee was not convened for one of the two students, within 30 school days prior to students' Date Entered United States School (DEUSS) anniversary dates to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	.7423	
130 ESOL	<u>(.7423)</u>	.0000

8. [Ref. 43102] The course schedules for 32 students were not in agreement with the school's bell schedule, as follows:

- a. For 31 students, the number of instructional minutes per week reported in the students' course schedules met the minimum reporting of CMW for a full FTE reporting; however, the CMW were not in agreement with the school's bell schedule (1,706 CMW). The differences ranged from a low of 240 CMW to a high of 241 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the school's bell schedule. Since the students' FTE was recalibrated, this reporting exception does not affect their funding level and as such we are presenting this disclosure Finding with no proposed adjustment.
- b. For 1 ESE student attending a shortened school day, the number of CMW was incorrectly reported in the students' course schedules. The student was reported for 719 and 745 CMW in the October 2014 and February 2015 reporting survey periods, respectively, but should have been reported for only 454 CMW in each reporting survey period based on the student's shortened day schedule. We also noted that the student was not reported in accordance with the student's *Matrix of Services* form.

We propose the following audit adjustment:

113 Grades 9-12 with ESE Services	.3026	
255 ESE Support Level 5	<u>(.4883)</u>	(.1857)

9. [Ref. 43103] The timecards for two Career Education 9-12 students who participated in OJT indicated that the students worked no hours during the reporting survey period or worked fewer hours than were reported. We propose the following adjustment:

300 Career Education 9-12	<u>(.1420)</u>	(.1420)
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Findings

Lyman High School (#0431) (Continued)

10. [Ref. 43170/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 43170) was certified in Physics and one teacher (Ref. 43172) was certified in Biology but the teachers taught courses that required certification in Engineering and Physics, respectively. We also noted that the parents of students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 43170</u>		
103 Basic 9-12	8.5182	
300 Career Education 9-12	<u>(8.5182)</u>	.0000
<u>Ref. 43172</u>		
103 Basic 9-12	.0704	
130 ESOL	<u>(.0704)</u>	.0000

11. [Ref. 43171] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Engineering. The teacher was certified in Computer Science and Math but taught a course that required certification in Engineering or Technology Education. We propose the following adjustment:

103 Basic 9-12	3.8417	
300 Career Education 9-12	<u>(3.8417)</u>	.0000
		<u>(.3277)</u>

Lake Brantley High School (#0491)

12. [Ref. 49105] The course schedules for 25 students were not in agreement with the school's bell schedule. The number of instructional minutes per week reported met the minimum reporting of CMW for a full FTE reporting; however, the CMW were not in agreement with the school's bell schedule (1,734 CMW). The differences ranged from a low of 250 CMW to a high of 726 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the school's bell schedule. Since the students' FTE was recalibrated, we present this disclosure Finding with no proposed adjustment.

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Findings

Lake Brantley High School (#0491) (Continued)

13. [Ref. 49101] The English language proficiency for one ELL student was not assessed within 30 school days of the student’s DEUSS anniversary date and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.3353	
130 ESOL	<u>(.3353)</u>	.0000

14. [Ref. 49102] One ESE student receiving both homebound and on-campus instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) for the on-campus instruction. We also noted that the student’s file did not contain a *Matrix of Services* form documenting the services provided while receiving the on-campus instruction. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0774	
255 ESE Support Level 5	<u>(.0774)</u>	.0000

15. [Ref. 49103] The timecards for four Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.5843)</u>	(.5843)
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16. [Ref. 49104] The timecards for five Career Education 9-12 students who participated in OJT indicated the students worked no hours during the reporting survey period or worked fewer hours than were reported. One of the five student’s timecards indicated that the student was job hunting but did not provide any details regarding a job search. We propose the following adjustment:

300 Career Education 9-12	<u>(.2508)</u>	(.2508)
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Findings

Lake Brantley High School (#0491) (Continued)

17. [Ref. 49170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Computer Science. The teacher was certified in ESE but taught courses that required certification in Business Education or Computer Science. We propose the following adjustment:

103 Basic 9-12	.8175	
300 Career Education 9-12	<u>(.8175)</u>	<u>.0000</u>
		<u>(.8351)</u>

Sabal Point Elementary School (#0581)

18. [Ref. 58101] One student was incorrectly reported in Program No. 111 (Basic K-3 with ESE Services) in the October 2014 reporting survey period. The student had been dismissed from all ESE services on September 12, 2014, and should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.5000	
111 Grades K-3 with ESE Services	<u>(.5000)</u>	<u>.0000</u>
		<u>.0000</u>

Markham Woods Middle School (#0731)

19. [Ref. 73103] The course schedules for nine students were not in agreement with the school’s bell schedule. The number of instructional minutes per week reported met the minimum reporting of CMW for a full FTE reporting; however, the CMW were not in agreement with the school’s bell schedule (1,624 CMW). The differences ranged from a low of 232 CMW to a high of 295 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW established in the school’s bell schedule. Since the students’ FTE was recalibrated, we present this disclosure Finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Markham Woods Middle School (#0731) (Continued)

20. [Ref. 73101] One ELL student was beyond the maximum 6-year period allowed for State ESOL funding. We propose the following adjustment:

102 Basic 4-8	.2888	
130 ESOL	<u>(.2888)</u>	.0000

21. [Ref. 73102] Three ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	(1.3558)	
255 ESE Support Level 5	<u>.8560</u>	<u>.0000</u>
		<u>.0000</u>

Wicklow Elementary School (#0811)

22. [Ref. 81101] 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	<u>1.0000</u>	.0000

23. [Ref. 81102] The FTE reported for one ESE student receiving both on-campus and homebound instruction was overstated for the on-campus portion. Specifically, for the October 2014 and February 2015 reporting survey periods, the FTE was overstated by .1932 FTE and 0966 FTE, respectively. We propose the following adjustment:

255 ESE Support Level 5	<u>(.2898)</u>	(.2898)
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24. [Ref. 81170/71/72] Three out-of-field teachers who taught Primary Language Arts to classes that included ELL students were appropriately approved by the School Board to teach such students out of field; however, the parents of the ELL students were not notified of the teachers' out-of-field status in ESOL until November 5, 2014, after the October 2014 reporting survey period. We also noted that one of the teachers (Ref. 81171) earned only 60 and 120 in-service training points in ESOL strategies as of the October 2014 and February 2015 reporting survey periods, respectively, of the 180 in-service training points required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Wicklow Elementary School (#0811) (Continued)

Ref. 81170		
101 Basic K-3	1.2425	
130 ESOL	<u>(1.2425)</u>	.0000
Ref. 81171		
102 Basic 4-8	.4435	
130 ESOL	<u>(.4435)</u>	.0000
Ref. 81172		
102 Basic 4-8	.1775	
130 ESOL	<u>(.1775)</u>	.0000
		<u>(.2898)</u>

Winter Springs High School (#0911)

25. [Ref. 91170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Earth Space Science but taught a course that required certification in Physics. We propose the following adjustment:

103 Basic 9-12	.0696	
130 ESOL	<u>(.0696)</u>	.0000
		<u>.0000</u>

Seminole County Virtual Franchise (#7004)

26. [Ref. 700401] One virtual education student was incorrectly reported in ESOL. The student scored English proficient on all parts of the *Comprehensive English Language Learner Assessment* test while at another school district. However, the ELL Committee that was convened did not use the results of this test in making their determination. We propose the following adjustment:

103 Basic 9-12	.4284	
130 ESOL	<u>(.4284)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole Academy of Digital Learning (#7023)

27. [Ref. 702301] Two virtual education students were incorrectly reported in ESE programs. One student was dismissed from all special education services on August 26, 2014, and the file for the other student did not contain an *Individual Educational Plan (IEP)* that was valid during the February 2015 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4614	
102 Basic 4-8	.5089	
111 Grades K-3 with ESE Services	(.4614)	
112 Grades 4-8 with ESE Services	(.5089)	.0000
		<u>.0000</u>

Choices in Learning Charter School (#9229)

28. [Ref. 922970/71/72] Three teachers who taught Primary Language Arts to classes that included ELL students were not properly certified to teach ELL students and were not approved by the School's governing board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 922970</u>		
101 Basic K-3	.4525	
130 ESOL	(.4525)	.0000
 <u>Ref. 922971</u>		
101 Basic K-3	.0355	
130 ESOL	(.0355)	.0000
 <u>Ref. 922972</u>		
102 Basic 4-8	.2662	
130 ESOL	(.2662)	.0000
		<u>.0000</u>

Proposed Net Adjustment **(2.0357)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' instructional time is reported in accordance with the schools' bell schedules; (2) manually created records that support automated attendance is maintained; (3) students' files contain proper documentation to support each student's English for Speakers of Other Languages (ESOL) placement; (4) students' English language proficiencies are assessed and English Language Learner (ELL) Committees are convened timely to support the students' continued ESOL placements beyond the 3 years from the students' Date Entered United States School (DEUSS) anniversary dates; (5) ELL students are not reported for more than the six-year period allowed for State funding of ESOL; (6) only students with a valid *Individual Educational Plan* or *Educational Plan* are reported in Exceptional Student Education (ESE) Programs; (7) ESE students are reported in accordance with their *Matrix of Services* forms; (8) co-enrolled Hospital and Homebound students are reported for their on-campus instruction for the amount of time served during the reporting survey week while on-campus and in the appropriate Florida Education Finance Program (FEFP) program; (9) Career Education 9-12 students who participated in on-the-job training (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (10) Career Education 9-12 students who participated in OJT are reported in accordance with the students' time worked as documented on their timecards; (11) teachers are properly certified or, if out of field, are approved to teach out of field by the School Board or charter school governing board; and (12) out-of-field teachers earn the correct number of in-service training points as required by State Board of Education (SBE) Rule 6A-6.0907, Florida Administrative Code, and the teachers in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply with all State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, Florida Administrative Code, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, Florida Administrative Code, *Hourly Equivalent to 180-Day School Year*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), Florida Administrative Code, *Pupil Attendance Records*
SBE Rule 6A-1.04513, Florida Administrative Code, *Maintaining Auditable FTE Records*
FTE General Instructions 2014-15
Comprehensive Management Information System: Automated Student Attendance Recordkeeping
System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, Florida Administrative Code, *Definitions Which Apply to Programs for English*
Language Learners
SBE Rule 6A-6.0902, Florida Administrative Code, *Requirements for Identification, Eligibility, and*
Programmatic Assessments of English Language Learners
SBE Rule 6A-6.09021, Florida Administrative Code, *Annual English Language Proficiency Assessment for*
English Language Learners (ELLs)
SBE Rule 6A-6.09022, Florida Administrative Code, *Extension of Services in English for Speakers of Other*
Languages (ESOL) Program
SBE Rule 6A-6.0903, Florida Administrative Code, *Requirements for Exiting English Language Learners*
from the English for Speakers of Other Languages Program
SBE Rule 6A-6.09031, Florida Administrative Code, *Post Reclassification of English Language Learners*
(ELLs)
SBE Rule 6A-6.0904, Florida Administrative Code, *Equal Access to Appropriate Instruction for English*
Language Learners

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), Florida Administrative Code, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

SBE Rule 6A-6.055(3), Florida Administrative Code, *Definitions of Terms Used in Vocational Education*
and Adult Programs
FTE General Instructions 2014-15

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, Florida Administrative Code, *Provision of Free Appropriate Public Education (FAPE)*
and Development of Individual Educational Plans for Students with Disabilities

SBE Rule 6A-6.03029, Florida Administrative Code, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0312, Florida Administrative Code, *Course Modifications for Exceptional Students*

SBE Rule 6A-6.0331, Florida Administrative Code, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, Florida Administrative Code, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, Florida Administrative Code, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, Florida Administrative Code, *Contractual Agreement with Nonpublic Schools and Residential Facilities*

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

SBE Rule 6A-1.0502, Florida Administrative Code, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, Florida Administrative Code, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, Florida Administrative Code, *Instructional Personnel Certification*

SBE Rule 6A-6.0907, Florida Administrative Code, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</p>

A summary discussion of the significant features of the Seminole County District School Board (District), the Florida Education Finance Program (FEFP), the FTE, and related areas follows:

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to prekindergarten through 12th-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 (SBE). The geographic boundaries of the District are those of Seminole 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. The District had 61 District schools other than charter schools, 3 charter schools, 7 District cost centers, and 3 virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$208.5 million was provided through the FEFP to the District for the District-reported 65,428.27 unweighted FTE as recalibrated, which included 1,016.46 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve prekindergarten through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

3. FTE Student Enrollment

The funding provided by the 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 student enrollment. For example, for prekindergarten through 3rd grade, 1.0 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 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six

classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

For the 2013-14 school year and beyond, all FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all the FTE student enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all the reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported for extended school year periods and the DJJ FTE student enrollment reported beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. 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 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.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2014-15 school year were conducted during and for the following weeks: survey period one was performed for July 7 through 11, 2014; survey period two was performed for October 13 through 17, 2014; survey period three was performed for February 9 through 13, 2015; and survey period four was performed for June 15 through 19, 2015.

7. Educational Programs

The 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: (1) Basic, (2) English for Speakers of Other Languages, (3) Exceptional Student Education, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- Chapter 1000, Florida Statutes, *K-20 General Provisions*
- Chapter 1001, Florida Statutes, *K-20 Governance*
- Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*
- Chapter 1003, Florida Statutes, *Public K-12 Education*
- Chapter 1006, Florida Statutes, *Support for Learning*
- Chapter 1007, Florida Statutes, *Articulation and Access*
- Chapter 1010, Florida Statutes, *Financial Matters*
- Chapter 1011, Florida Statutes, *Planning and Budgeting*
- Chapter 1012, Florida Statutes, *Personnel*
- SBE Rules, Chapter 6A-1, Florida Administrative Code, *Finance and Administration*
- SBE Rules, Chapter 6A-4, Florida Administrative Code, *Certification*
- SBE Rules, Chapter 6A-6, Florida Administrative Code, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment as reported under the FEFP to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Lake Mary High School	1 through 3
2. Pine Crest Elementary School	4
3. Endeavor School	5
4. Lyman High School	6 through 11
5. Lake Brantley High School	12 through 17
6. Sabal Point Elementary School	18
7. Keeth Elementary School	NA
8. Markham Woods Middle School	19 through 21
9. Wicklow Elementary School	22 through 24
10. Winter Springs High School	25
11. Seminole County Virtual Franchise	26
12. Seminole Virtual (Course Offerings)	NA
13. Seminole Academy of Digital Learning	27
14. UCP Seminole Child Development*	NA
15. Choices in Learning Charter School*	28

* Charter School



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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 ON STUDENT TRANSPORTATION

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2015. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education (SBE) Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2014-15* 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 with State requirements 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 supporting management's assertion 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.

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements mentioned above involving the students' reported ridership classification or eligibility for State transportation funding, the Seminole County District School Board complied, in all material respects, with State requirements relating to the

classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the District's compliance with State requirements; and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements or on compliance and other matters, accordingly, we express no such opinions. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to the students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance on the District's reported student transportation is 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.

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 SBE, 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,



Sherrill F. Norman, CPA
Tallahassee, Florida
August 29, 2016

³ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Seminole County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 tested student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. (See NOTE B.) The population of vehicles (771) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2014 and February and June 2015 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (56,520) consisted of the total number of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Students Transported</u>
Teenage Parents and Infants	4
Hazardous Walking	496
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	1,267
All Other Florida Education Finance Program Eligible Students	<u>54,753</u>
Total	<u>56,520</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 in our error-rate determination.

We noted the following material noncompliance: exceptions involving their reported ridership classification or eligibility for State transportation funding for 55 of 394 students in our student transportation test.⁴

⁴ For student transportation, the material noncompliance is composed of Findings 4, 5, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 394 of the 56,520 students reported as being transported by the District.	55	(54)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 229 students.	<u>229</u>	<u>(228)</u>
Total	<u>284</u>	<u>(282)</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.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Management is responsible for determining that student transportation as reported under the Florida Education Finance Program (FEFP) is 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 2014-15* issued by the Department of Education. Except for the material noncompliance involving the students' reported ridership classification or eligibility for State transportation funding, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP for the fiscal year ended June 30, 2015. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

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 period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2014 reporting survey periods and the February and June 2015 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (i.e., once for the October 2014 reporting survey period and once for the February 2015 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 228 students included in the June 2015 reporting survey period were not Individuals with Disabilities Education Act (IDEA) or Department of Juvenile Justice students and were not enrolled in Extended School Year (ESY) programs. Consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

June 2015 Survey

15 Days in Term

Hazardous Walking	(14)	
All Other FEFP Eligible Students	<u>(214)</u>	(228)

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported in the IDEA – Prekindergarten (PK) through Grade 12, Weighted ridership category. The student was transported in a District-owned passenger car and was otherwise eligible for the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 53] Our general tests disclosed the number of days in term for five students transported to a Vocational Health Science Clinic program was incorrectly reported as 90 days. The bus driver’s route sheet supported that there were only 10 days in term. We propose the following adjustment:

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	(5)	
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10 Days in Term

All Other FEFP Eligible Students	<u>5</u>	0
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4. [Ref. 54] One student in our test was incorrectly reported in the Hazardous Walking ridership category. We determined that the student lived more than 2 miles from the student’s assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

February 2015 Survey

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

5. [Ref. 55] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student’s assigned school and was not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(1)
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**Students
Transported
Proposed Net
Adjustments**

Findings

6. [Ref. 56] The files for 52 ESE students in our test who attended during the July 2014 or June 2015 reporting survey periods did not contain the recommendations for ESY services form that was to accompany their *Individual Educational Plans*; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2014 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted (2)

June 2015 Survey

15 Days in Term

Hazardous Walking (4)

All Other FEFP Eligible Students (43)

11 Days in Term

IDEA - PK through Grade 12, Weighted (3) (52)

7. [Ref. 57] One student in our test was not enrolled in school during the July 2014 reporting survey period; consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

July 2014 Survey

7 Days in Term

IDEA - PK through Grade 12, Weighted (1) (1)

Proposed Net Adjustment

(282)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) transported students are reported in the correct ridership category for the correct number of days in term as evidenced by supporting documentation; (2) only those students who are documented as enrolled in school during the reporting survey period week concerned and transported by the District at least one time during the 11-day survey period are reported for State transportation funding; (3) students are appropriately classified as Individuals with Disabilities Education Act (IDEA) students in need of transportation as supported by the students' *Individual Educational Plans (IEPs)*; (4) students reported in the IDEA – Prekindergarten (PK) through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria and as noted on the students' *IEPs*; (5) only eligible students who are on routes that are approved and determined as meeting the criteria for hazardous walking conditions and that need to cross the specific hazardous walking locations are reported in the Hazardous Walking ridership category; (6) the distance from home to school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (7) the *IEPs* of students reported in the July 2014 and June 2015 reporting survey periods authorize the students are in need of Extended School Year services; (8) only students in an Exceptional Student Education or in a Department of Juvenile Justice program are reported in the July 2014 and June 2015 reporting survey periods; and (9) students transported in a District-owned passenger car are not reported in the IDEA - PK through Grade 12, weighted 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 relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation Student Transportation General Instructions 2014-15*

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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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 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an Exceptional Student Education 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 Seminole County

For the fiscal year ended June 30, 2015, the District received \$11.1 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reporting by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	5	7
October 2014	366	28,071
February 2015	355	27,961
June 2015	<u>45</u>	<u>481</u>
Total	<u>771</u>	<u>56,520</u>

3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

State Board of Education Rules, Chapter 6A-3, Florida Administrative Code, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the Department of Education for the fiscal year ended June 30, 2015. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



WALT GRIFFIN, Ed.D.
Superintendent

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SCHOOL BOARD

TINA CALDERONE, Ed.D.
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AMY LOCKHART
Vice Chairman

KAREN ALMOND
Board Member

JEFFREY BAUER
Board Member

DEDE SCHAFFNER
Board Member



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August 22, 2016

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Attn: Sherrill F. Norman

Dear Ms. Norman:

A review of the draft report titled "Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Student Enrollment and Student Transportation", delivered to my office on August 5, 2016, has been completed by staff of Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of fiscal year ending in 2015 found that the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment and verification of FTE student enrollment and student transportation as reported under FEFP. We acknowledge that you found reporting errors or records that were not properly prepared or were unavailable at the time of examination for 15 of 88 students in our Career Education 9-12 programs. We also acknowledge that exceptions were noted involving the reported ridership classification or eligibility for State transportation funding for 55 of 394 transportation students. Noncompliance related to the reported FTE student enrollment resulted in 28 findings. Noncompliance related to student transportation resulted in 7 findings. The audit of 2014-15 data resulted in identifying four primary areas where there were reporting and/or record deficiencies; these areas included 1) ESOL student records in the selected sample, 2) ESE student records in the selected sample, 3) Career Education (OJT) student records in the selected sample and 4) Retention of student attendance records taken by substitutes. In addition, the audit resulted in identifying teachers in the sample population who did not meet State requirements governing certification. We will address each of these areas, both in general terms and specific detail, as part of our response. Details related to data reporting or records management errors in ESOL, ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies as part of the district's data quality campaign.

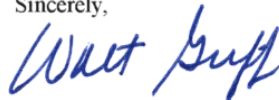
- 1. General Reporting Errors and Records Management Discrepancies.** SCPS continues to use a *Continuous Improvement Model (CIM)* to assist with identifying and correcting data deficiencies within the organization. The model includes 5 basic steps: identify specific data discrepancies, define potential solutions, implement selected solution, monitor data quality, and evaluate effectiveness of the change. The CIM practice was enhanced at the beginning of the 2012-13 fiscal year with the addition of an administrator in charge of the district's new data quality campaign. The goal of the SCPS data quality campaign is to provide actionable data; the inherent nature of these data is accuracy and timeliness. The school district continuously identifies areas of weaknesses, and corrects these areas while at the same time improving consistency throughout the district in terms of data collection, entry, and maintenance as well as strengthening proper communication among all stakeholders. All areas noted in your recent review of sample student records are focal points in the system for improving data quality.
- 2. ESE Program.** SCPS agrees with all of the findings in the ESE program. Your report noted discrepancies with ESE program related data ranging from missing or incomplete files to students not reported in accordance with their *Matrix of Services* forms. As noted in the audit of 2008-09, SCPS designed and implemented a documentation and compliance software application during the 2009-10 school year. The district continues to improve on the system and identify areas related to processes and training in need of enhancement. The identified errors related to records management/retention issues

and data entry discrepancies, will be addressed through additional training and/or process revisions. The district's Exceptional Student Support Services (ESSS) Department has a new Executive Director. Procedural changes and additional training for personnel responsible for ensuring that records of ESE students are kept up-to-date, are complete, and are maintained in accordance with both the district's and state's records management policies is part of her initiative. Training for data entry personnel is an ongoing process that is continually monitored by the district.

3. **Career Education Program.** SCPS agrees with the findings in the Career Education program. Exceptions found in the 2014-15 fiscal year ranged from missing timecards to errors in reporting on the timecard. The district implemented an annual review process with teachers of OJT students. This process has significantly improved recordkeeping in the OJT program. However, improvement is still needed in order to reach the district's goal of a perfect audit in the OJT program. Monitoring timecard collection at the end of the *Membership Week* for both Surveys 2 and 3 will be stressed with OJT teachers. District procedural review should eliminate any future instances of missing timecards while providing quick identification of discrepancies in recordkeeping practices at the school level.
4. **Transportation.** SCPS agrees with your Transportation findings on all points. Data reporting and accuracy problems specific to transportation ridership classification and eligibility will be reviewed. Technical Assistants Papers provided by the state will be accessed for new or changing information and communicated with all effected parties.
5. **ESOL/ELL** SCPS agrees with all of the findings in this audit. Your report noted ELL students who were not tested in a timely fashion and ELL students who were not evaluated to be exited from the ESOL program. SCPS has a growing ESOL population, therefore ESOL tracking and assessment evaluation is a growing demand. New ESOL support personnel will continue to be trained to support current personnel and meet state requirements.

Seminole County Public Schools would like to thank Ms. Gail Collier for her effort in providing a fair and reliable audit. Ms. Collier presented clear examples in her report of the deficiencies found during the audit. SCPS will continue to consider the FEP/FTE Audit as an opportunity to improve the quality of its data used internally and reported to the Department of Education. If you have questions please don't hesitate contacting my office.

Sincerely,



Walt Griffin, Ed. D
Superintendent