

Report No. 2017-018  
September 2016

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**ST. JOHNS 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. Joseph G. Joyner served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Beverly A. Slough, Chair from 11-18-14	1
Thomas L. Allen, Jr.	2
William Mignon, Chair to 11-17-14	3
Kelly Barrera from 11-18-14	4
William R. Fehling Vice Chair to 11-17-14	4
Patrick T. Canan, Vice Chair from 11-18-14	5

The team leader was Clayton G. Dyer 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**ST. JOHNS COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported FTE .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	10
Findings.....	10
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	18
NOTES TO SCHEDULES.....	21
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>24</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	26
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	28
Findings.....	28
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	31
NOTES TO SCHEDULES.....	32
MANAGEMENT’S RESPONSE .....	33

## SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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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 English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the St. Johns 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 reports that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 12 of the 36 students in our ESOL test and 13 of the 94 students in our ESE Support Levels 4 and 5 test. Twenty-five of the 94 students (27 percent) in our ESE Support Levels 4 and 5 test attended charter schools and 2 of the 13 students with exceptions (15 percent) attended charter schools. None of the students in our ESOL test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 23 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 2.5654 (all of which is applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 26.2876 (23.7436 is applicable to District schools other than charter schools and 2.5440 is applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 21 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 \$105,986 (negative 26.2876 times \$4,031.77), of which negative \$95,729 is applicable to District schools other than charter schools and a negative \$10,257 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 St. Johns County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 St. Johns 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 42 District schools other than charter schools, 6 charter schools, and 3 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$80.9 million was provided through the FEFP to the District for the District-reported 34,885.64 unweighted FTE as recalibrated, which included 274.08 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 12<sup>th</sup>-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 costs 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 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. 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 \$8.4 million for student transportation as part of the State funding through the FEFP.



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT

We have examined the St. Johns 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 English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5 tests 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 ESOL and ESE Support Levels 4 and 5, the St. Johns 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 weaknesses<sup>1</sup> 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 ESOL and ESE Support Levels 4 and 5. 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.

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<sup>1</sup> 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  
September 6, 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 A 3., 4., and 5.) For the fiscal year ended June 30, 2015, the St. Johns County District School Board (District) reported to the Department of Education 34,885.64 unweighted FTE as recalibrated, which included 274.08 unweighted FTE as recalibrated for charter schools at 42 District schools other than charter schools, 6 charter schools, 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 (51) 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 (12,616) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 12 of the 36 students in our ESOL test<sup>2</sup> and 13 of the 94 students in our ESE Support Levels 4 and 5 test.<sup>3</sup> Twenty-five of the 94 students (27 percent) in our ESE Support Levels 4 and 5 test attended charter schools and 2 of the 13 students with exceptions (15 percent) attended charter schools. None of the students in our ESOL 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	46	13	10,011	147	0	26,732.83	120.3070	12.7643
Basic with ESE Services	49	15	2,417	123	4	7,215.26	100.2021	(3.7425)
ESOL	30	9	77	36	12	122.50	24.3209	(5.1023)
ESE Support Levels 4 and 5	31	11	111	94	13	251.82	74.4046	(6.4849)
Career Education 9-12	12	0	0	0	0	563.23	0.0000	0.0000
All Programs	51	15	<u>12,616</u>	<u>400</u>	<u>29</u>	<u>34,885.64</u>	<u>319.2346</u>	<u>(2.5654)</u>

<sup>2</sup> For ESOL, the material noncompliance is composed of Findings 6, 8, 11, and 15 on *SCHEDULE D*.

<sup>3</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 9, 12, 13, 16, 17, 18, and 21 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (298, of which 287 are applicable to District schools other than charter schools and 11 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 Learner (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 108 teachers and found exceptions for 6 teachers. Five of the 108 teachers in our test (5 percent) taught at charter schools and none of the teachers with exceptions 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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	4.5584	1.126	5.1328
102 Basic 4-8	2.4731	1.000	2.4731
103 Basic 9-12	4.1553	1.004	4.1719
111 Grades K-3 with Exceptional Student Education (ESE) Services	(.5007)	1.126	(.5638)
112 Grades 4-8 with ESE Services	(2.1161)	1.000	(2.1161)
113 Grades 9-12 with ESE Services	(.5482)	1.004	(.5504)
130 English for Speakers of Other Languages (ESOL)	(5.1023)	1.147	(5.8523)
254 ESE Support Level 4	(1.0001)	3.548	(3.5484)
255 ESE Support Level 5	(4.4848)	5.104	(22.8904)
Subtotal	(2.5654)		(23.7436)

<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
102 Basic 4-8	.5775	1.000	.5775
103 Basic 9-12	1.0000	1.004	1.0040
112 Grades 4-8 with ESE Services	(.5775)	1.000	(.5775)
254 ESE Support Level 4	(1.0000)	3.548	(3.5480)
Subtotal	.0000		(2.5440)

<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	4.5584	1.126	5.1328
102 Basic 4-8	3.0506	1.000	3.0506
103 Basic 9-12	5.1553	1.004	5.1759
111 Grades K-3 with ESE Services	(.5007)	1.126	(.5638)
112 Grades 4-8 with ESE Services	(2.6936)	1.000	(2.6936)
113 Grades 9-12 with ESE Services	(.5482)	1.004	(.5504)
130 ESOL	(5.1023)	1.147	(5.8523)
254 ESE Support Level 4	(2.0001)	3.548	(7.0964)
255 ESE Support Level 5	(4.4848)	5.104	(22.8904)
Total	(2.5654)		(26.2876)

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>#0011*</u>	<u>#0021</u>	<u>#0072*</u>	
101 Basic K-3	.....	1.0000	.....	1.0000
102 Basic 4-8	.5775	.....	.....	.5775
103 Basic 9-12	.....	.....	1.0000	1.0000
111 Grades K-3 with Exceptional Student Education (ESE) Services	.....	(1.0000)	.....	(1.0000)
112 Grades 4-8 with ESE Services	(.5775)	.....	.....	(.5775)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages (ESOL)	.....	.....	.....	.0000
254 ESE Support Level 4	.....	.....	(1.0000)	(1.0000)
255 ESE Support Level 5	.....	.....	.....	.0000
<b>Total</b>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

\*Charter School

<b>No.</b>	<b>Brought Forward</b>	<b>Proposed Adjustments (1)</b>				<b>Balance Forward</b>
		<b>#0241</b>	<b>#0361</b>	<b>#0381</b>	<b>#0401</b>	
101	1.0000	.0714	.0714	1.5266	.....	2.6694
102	.5775	.....	.3570	.....	.....	.9345
103	1.0000	.....	.....	.....	1.1869	2.1869
111	(1.0000)	.....	.....	.4993	.....	(.5007)
112	(.5775)	.....	.....	.....	.....	(.5775)
113	.0000	.....	.....	.....	.....	.0000
130	.0000	(.0714)	(.4284)	(1.5266)	(1.1869)	(3.2133)
254	(1.0000)	.....	.....	.....	(.5000)	(1.5000)
255	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>(.4993)</u>	<u>(1.4367)</u>	<u>(1.9360)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.9367)</u>	<u>(1.9367)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Total</b>
		<b><u>#0482</u></b>	<b><u>#0493</u></b>	<b><u>#7004</u></b>	<b><u>#7023</u></b>	
101	2.6694	1.8890	.....	.....	.....	4.5584
102	.9345	.4999	.....	1.3995	.2167	3.0506
103	2.1869	.....	1.4999	1.4685	.....	5.1553
111	(.5007)	.....	.....	.....	.....	(.5007)
112	(.5775)	(.4999)	.....	(1.3995)	(.2167)	(2.6936)
113	.0000	.....	1.0000	(1.5482)	.....	(.5482)
130	(3.2133)	(1.8890)	.....	.....	.....	(5.1023)
254	(1.5000)	.....	(.5001)	.....	.....	(2.0001)
255	<u>(1.9360)</u>	<u>(.1200)</u>	<u>(2.0952)</u>	<u>(.3336)</u>	<u>.....</u>	<u>(4.4848)</u>
Total	<u>(1.9367)</u>	<u>(.1200)</u>	<u>(.0954)</u>	<u>(.4133)</u>	<u>.0000</u>	<u>(2.5654)</u>

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

## **SCHEDULE D**

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### **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 Rules, Chapter 6A-1, Florida Administrative Code; 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 English for Speakers of Other Languages (ESOL) and Exceptional Student Education (ESE) Support Levels 4 and 5, the St. Johns 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. 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.*

#### **Districtwide – Reporting of School Bell Schedules**

1. [Ref. 1] The course schedules for a number of students involving 10 of the 15 schools (1 of the 10 schools was a charter school) tested were incorrectly reported. The bell schedules provided for the 10 schools supported varying numbers of instructional minutes per week and did meet the minimum reporting of Class Minutes Weekly (CMW); however, the students' course schedules were not always reported in agreement with the bell schedules. We noted varying differences ranging from a low of 496 CMW to a high of 485 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes per the individual schools' bell schedules. Since most of the students were reported at only 1 school for the entire school year and their reported FTE was recalibrated to 1.0, this *(Finding Continues on Next Page)*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Districtwide – Reporting of School Bell Schedules** (Continued)

erroneous reporting does not affect their ultimate funding level. As such, we are presenting this disclosure Finding with no proposed adjustments.

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**Academy For Business And Leadership Education (#0011) Charter School**

2. [Ref. 1102] The file for one Gifted student did not contain an *Educational Plan* covering the 2014 15 school year. We propose the following adjustment:

102 Basic 4-8	.5775	
112 Grades 4-8 with ESE Services	(.5775)	.0000
		.0000

**Crookshank Elementary School (#0021)**

3. [Ref. 2102] The *Individual Educational Plan (IEP)* for one ESE student was not signed and did not contain evidence that the required professionals had participated in the development of the student's *IEP*. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	(1.0000)	.0000
		.0000

**St. Johns Community Campus (#0072) Charter School**

4. [Ref. 7201] The *IEPs* for two ESE students did not contain evidence that the required professionals participated in the development of the students' *IEPs* as they did not contain a signature page. We propose the following adjustment:

103 Basic 9-12	1.0000	
254 ESE Support Level 4	(1.0000)	.0000
		.0000

**Findings**

**Julington Creek Elementary School (#0241)**

5. [Ref. 24170] One teacher who taught Primary Language Arts to a class that included an English Language learner (ELL) student was not properly certified and was not approved by the School Board to teach such students out of field until November 13, 2014, after the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	.0714	
130 ESOL	<u>(.0714)</u>	<u>.0000</u>
		<u>.0000</u>

**Otis A. Mason Elementary School (#0361)**

6. [Ref. 36102] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* covering the 2014-15 school year. We also noted that the ELL Committee was not convened until December 9, 2014, after the October 2014 reporting survey period to consider the student’s continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.3570	
130 ESOL	<u>(.3570)</u>	<u>.0000</u>

7. [Ref. 36170] One teacher who taught Primary Language Arts to a class that included an ELL student was not properly certified and was not approved by the School Board to teach such students out of field until November 13, 2014, after the October 2014 reporting survey period. We also noted that the parents of the student were not notified of the teacher’s out-of-field status until November 14, 2014, after the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	.0714	
130 ESOL	<u>(.0714)</u>	<u>.0000</u>
		<u>.0000</u>

**Cunningham Creek Elementary School (#0381)**

8. [Ref. 38102] The *ELL Student Plan* for three ELL students was incomplete. The specific courses that were to employ ESOL strategies were not identified. We propose the following adjustment:

101 Basic K-3	1.5266	
130 ESOL	<u>(1.5266)</u>	<u>.0000</u>

**Findings**

**Cunningham Creek Elementary School (#0381)** (Continued)

9. [Ref. 38103] The file for one ESE student did not contain a *Matrix of Services* form to support the student’s reporting in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4993	
255 ESE Support Level 5	(.4993)	.0000
		<u>.0000</u>

**Pedro Menendez High School (#0401)**

10. [Ref. 40102] Our examination of the School’s automated student attendance management system (eSchoolPLUS) disclosed that the established procedures were not followed consistently and that monitoring by management is needed to ensure that all attendance activity is recorded. eSchoolPLUS provides the user a report (*Attendance Missing Submission Report*) that indicates whether teachers were taking attendance in all periods. We determined that 21 teachers listed on this report were not taking attendance for select periods involving 46 classes during the entire October 2014 or February 2015 reporting survey periods. We also noted that since eSchoolPLUS reports attendance by exception and the default setting is “present” for all students, it is important that all teachers take attendance daily for each period to ensure that attendance is accurately reported. We were able to verify attendance of our test students by inspecting class schedules and confirming that the students were enrolled in and attended at least one class that had a teacher who had completed attendance. We present this disclosure Finding with no proposed adjustment.

.0000

11. [Ref. 40103] The files for three ELL students enrolled in the ESOL Program did not contain one or more of the following supporting documents to consider the students’ continued ESOL placements beyond 3 years from the students Date Entered United States School (DEUSS): *ELL Student Plans* were not completed or were not dated appropriately such that we could determine their timeliness; ELL Committees were either not convened or not convened within 30 school days prior to the student’s DEUSS anniversary date; and the English language proficiency was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	1.1869	
130 ESOL	(1.1869)	.0000

**Findings**

**Pedro Menendez High School (#0401)** (Continued)

12. [Ref. 40104] Two students were not in attendance during the reporting survey periods and should not have been included with the surveys' results. We also noted that the file for one of the students reported in Program No. 254 (ESE Support Level 4) was missing an *IEP* covering the February 2015 reporting survey period and one of the students, reported in the Hospital Homebound Program in Program No. 255 (ESE Support Level 5), did not begin receiving those services until after the October 2014 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	<u>(.5007)</u>	(1.0007)

13. [Ref. 40105] Two ESE students enrolled in the Hospital and Homebound Program were reported for full schedules (.5008 FTE and .5152 FTE, respectively) in Program No. 255 (ESE Support Level 5); however, one of the students did not begin receiving those services until after the reporting survey period and one student was reported for more homebound instruction than was authorized or provided (240 CMW or .0800 FTE). We noted that neither student was receiving on-campus instruction. Accordingly, we propose the following adjustment:

255 ESE Support Level 5	<u>(.9360)</u>	<u>(.9360)</u>
		<u>(1.9367)</u>

**Wards Creek Elementary School (#0482)**

14. [Ref. 48202] District records did not demonstrate that the parents of one ESE student had been advised of, and invited to, the student's *IEP* development meeting. We propose the following adjustment:

102 Basic 4-8	.4999	
112 Grades 4-8 with ESE Services	<u>(.4999)</u>	.0000

15. [Ref. 48203] The *ELL Student Plans* for five ELL students enrolled in the ESOL Program were incomplete in that they did not identify all of the courses that were to employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	1.8890	
130 ESOL	<u>(1.8890)</u>	.0000

**Findings**

**Wards Creek Elementary School (#0482)** (Continued)

16. [Ref. 48204] The file for one ESE student in the Hospital and Homebound Program did not contain a *Physician's Statement* covering the October 2014 and February 2015 reporting survey periods. We also noted that the student's homebound instructor's contact log was not available at the time of our examination and could not be subsequently located; consequently, the 360 minutes of total homebound instruction were not supported. We propose the following adjustment:

255 ESE Support Level 5	(.1200)	(.1200)
		(.1200)

**Creekside High School (#0493)**

17. [Ref. 49302] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(.5001)	
255 ESE Support Level 5	(.4999)	.0000

18. [Ref. 49303] The course schedules for two students in our ESE Support Levels 4 and 5 test who were reported for both on-campus and homebound instruction were incorrectly reported as follows: one student was reported for 376 minutes of homebound instruction (.1254 FTE) but was only provided 90 instructional minutes (.0300 FTE), and the other student was reported for 1,500 instructional minutes (.4999 FTE) but was actually provided only on-campus instruction as a Basic student in Program No. 103 (Basic 9-12) and was not scheduled to start homebound instruction until February 19, 2015, which was after the February 2015 reporting survey period. We propose the following adjustments:

103 Basic 9-12	.4999	
255 ESE Support Level 5	(.5953)	(.0954)

19. [Ref. 49370] One teacher did not hold a valid Florida teaching certificate; consequently, this teacher was not qualified to teach. We propose the following adjustment:

103 Basic 9-12	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		(.0954)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**St. Johns Virtual Franchise (#7004)**

20. [Ref. 700401] One course was incorrectly reported for one ESE virtual education student. The student had not completed the End-of-Course assessment; consequently, the student did not earn credit for the course. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0797)	(.0797)
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21. [Ref. 700402] The course schedule for one ESE virtual education student was reported twice for the four courses in the student’s schedule, once in Program No. 255 (ESE Support Level 5) and once in Program No. 102 (Basic 4-8). We determined that the student’s reporting in Program No. 255 was based on the student’s placement in the Hospital and Homebound Program; however, the student had been dismissed from this Program prior to the term covering the February 2015 reporting survey period. Consequently, the online courses should have been reported only in Program No. 102 (Basic 4-8). Accordingly, we propose the following adjustment:

255 ESE Support Level 5	(.3336)	(.3336)
-------------------------	---------	---------

22. [Ref. 700470/71] Two virtual education teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher was certified in Mathematics (Ref. 700470) and one teacher was certified in Chemistry (Ref. 700471) but both taught courses that required certification in Physical Education. We also noted that the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustment:

<u>Ref. 700470</u>		
102 Basic 4-8	.2913	
103 Basic 9-12	.7581	
112 Grades 4-8 with ESE Services	(.2913)	
113 Grades 9-12 with ESE Services	(.7581)	.0000
 <u>Ref. 700471</u>		
102 Basic 4-8	1.1082	
103 Basic 9-12	.7104	
112 Grades 4-8 with ESE Services	(1.1082)	
113 Grades 9-12 with ESE Services	(.7104)	.0000
		<u>(.4133)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**St. Johns Virtual Instructional Program (#7023)**

23. [Ref. 702370] One virtual education teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education but taught courses that required certification in Science and Art. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2167	
112 Grades 4-8 with ESE Services	<u>(.2167)</u>	<u>.0000</u>

.0000

**Proposed Net Adjustment**

**(2.5654)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) all teachers follow the attendance procedures and properly complete all steps in the attendance process; (2) student course schedules accurately reflect the correct number of instructional minutes per the Schools' bell schedules; (3) student files and documentation be complete, accurate, and are readily available; (4) only students in membership and in attendance at least 1 day during the reporting survey period are reported for Florida Education Finance Program (FEFP) funding; (5) English Language Learners (ELL) Committee meetings are properly convened and convened timely to the reporting survey period; (6) ELL Student Plans are properly completed including documentation of the courses that are to employ ESOL strategies; (7) Exceptional Student Education (ESE) students enrolled in the Hospital and Homebound Program are appropriately reported for the instructional time that is supported by the homebound instructor's contact log and as authorized on the *Individual Education Plan IEP*; (8) only Virtual education students that have earned course credit (High School), or a passing grade (Elementary and Middle School) are reported for funding; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field and the teachers' out-of-field subject areas are clearly specified; and (10) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field.

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*

State Board of Education (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*

## **English for Speakers of Other Languages (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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the St. Johns 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 St. Johns County, Florida. Those services are provided primarily to prekindergarten through 12<sup>th</sup>-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 St. Johns 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 42 District schools other than charter schools, 6 charter schools, and 3 virtual education cost centers serving prekindergarten through 12<sup>th</sup>-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$80.9 million was provided through the FEFP to the District for the District-reported 34,885.64 unweighted FTE as recalibrated, which included 274.08 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 12<sup>th</sup>-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 3<sup>rd</sup> 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*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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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>
Districtwide – Reporting of School Bell Schedules	1
1. Academy for Business and Leadership Education*	2
2. Crookshank Elementary School	3
3. St. Johns Community Campus*	4
4. Ketterlinus Elementary School	NA
5. First Coast Technical Institute*	NA
6. Julington Creek Elementary School	5
7. Otis A. Mason Elementary School	6 and 7
8. Cunningham Creek Elementary School	8 and 9
9. Pedro Menendez High School	10 through 13
10. Wards Creek Elementary School	14 through 16
11. Fruit Cove Middle School	NA
12. Creekside High School	17 through 19
13. Palencia Elementary School	NA
14. St. Johns Virtual Franchise	20 through 22
15. St. Johns Virtual Instructional Program	23

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated September 15, 2015, that the St. Johns County District School Board (District) complied 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 management's assertion about 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.

In our opinion, management's assertion that the St. Johns County District School Board complied 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, is fairly stated, in all material respects.

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

weaknesses<sup>4</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on management's assertion that the St. Johns County District School Board complied 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, 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 management's assertion; and abuse that has a material effect on management's assertion. 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 management's assertion 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. 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. The noncompliance mentioned above, while indicative of certain control deficiencies,<sup>5</sup> is not considered indicative of material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. 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  
September 6, 2016

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<sup>4</sup> 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.

<sup>5</sup> A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

# SCHEDULE F

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## POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the St. Johns 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 (418) 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 (37,001) 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	1
Hazardous Walking	2,753
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	1,077
All Other FEFP Eligible Students	<u>33,170</u>
Total	<u>37,001</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.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(53)	-	-
Our tests included 371 of the 37,001 students reported as being transported by the District.	-	16	(16)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 5 students.	<u>-</u>	<u>5</u>	<u>(5)</u>
Total	<u>(53)</u>	<u>21</u>	<u>(21)</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

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## 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. The St. Johns County District School Board (District) 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] The District's reported number of buses in operation was overstated by 53 buses. We noted that 25 buses were reported in operation in the July 2014 reporting survey period and 26 buses were reported in operation in the June 2015 reporting survey but were transporting only courtesy riders who lived less than 2 miles from the students' assigned schools; consequently, these buses should not have been included in the count for the number of buses in operation. We also noted that two bus drivers' reports (Bus No. 77 in the July 2014 reporting survey period and Bus No. 221 in the June 2015 reporting survey period) were not available at the time of our examination and could not be subsequently located; consequently, the student ridership of the two students (one student on each bus) could not be verified. We proposed the following adjustments:

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**July 2014 Survey**

Number of Buses in Operation (26)

9 Days in Term

Individuals with Disabilities Education Act (IDEA) - Prekindergarten (PK) through Grade 12, Weighted (1)

**June 2015 Survey**

Number of Buses in Operation (27)

(53)

10 Days in Term

IDEA - PK through Grade 12, Weighted (1) (2)

2. [Ref. 52] Our general tests disclosed that four PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' *Individual Education Plans (IEPs)* could not be located and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2014 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2015 Survey**

90 Days in Term

All Other FEFP Eligible Students (3) (4)

3. [Ref. 53] The reported ridership was not adequately supported for two students in the February 2015 reporting survey period. The bus drivers' reports indicated that the students were not transported during that reporting survey period. We also noted that one of the student's membership could not be verified. We propose the following adjustment:

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1) (2)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

4. [Ref. 54] Thirteen students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for 4 students were not available at the time of our examination and could not be subsequently located, and the IEPs for 9 students did not support that the students met at least one of the five criteria required for reporting in the IDEA - PK through Grade 12, Weighted ridership category. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**July 2014 Survey**

5 Days in Term

IDEA - PK through Grade 12, Weighted (2)

4 Days in Term

IDEA - PK through Grade 12, Weighted (1)

**October 2014 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (5)

**February 2015 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (3)

**June 2015 Survey**

4 Days in Term

IDEA - PK through Grade 12, Weighted (2) (13)

**Proposed Net Adjustment**

**(21)**

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only buses transporting eligible students living more than 2 miles from their home to assigned school are included in the number of buses in operation bus counts; (2) only Prekindergarten (PK) students who are classified as Individuals with Disabilities Education Act (IDEA) students or whose parents are enrolled in the Teenage Parent Program are reported for State transportation funding; (3) only those students who are recorded on bus drivers' reports as having been transported by the District at least once during the reporting survey period are reported for State transportation funding; and (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' *Individual Educational Plans* that are retained.

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 Florida Education Finance Program.

#### 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

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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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 St. Johns County

For the fiscal year ended June 30, 2015, the District received \$8.4 million for student transportation as part of the State funding through the Florida Education Finance Program (FEFP). The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Students</u>
July 2014	41	60
October 2014	168	18,439
February 2015	168	18,452
June 2015	<u>41</u>	<u>50</u>
Total	<u>418</u>	<u>37,001</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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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



September 6, 2016

Joseph G. Joyner, Ed.D.  
Superintendent of Schools

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## SCHOOL BOARD

Beverly Slough  
District 1

Tommy Allen  
District 2

Bill Mignon  
District 3

Kelly Barrera  
District 4

Patrick Canan  
District 5

Ms. Sherrill F. Norman, CPA  
Auditor General  
State of Florida  
Claude Denson Pepper Building, Room 476A  
111 W. Madison Street  
Tallahassee, FL 32399-1450

RE: St. Johns County District School Board: Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Preliminary and Tentative Report

Dear Ms. Norman:

The St. Johns County School District (SJCS D) is in receipt of the Preliminary and Tentative Report on the examination of the District's compliance with State requirements governing the determination and reporting of Full-Time Equivalent (FTE) students under the Florida Education Finance Program (FEFP) and Student Transportation for the 2014-2015 SY. We respectfully offer the following responses to the findings with respect to corrective actions:

### FEFP FTE Students

#### **Findings [Reference]: 1[1] (*Reporting of School Bell Schedules*)**

District staff had already discovered the inconsistency between the actual bell schedule and the reported course schedules. Although the bell schedules provided the appropriate number of minutes, the reporting of course schedules did not reflect the actual minutes. These inconsistencies were corrected for the 2015-2016 SY.

#### **Findings [Reference]: 10[40102]; 12[40104] (*Accurate Reporting of Attendance*)**

District Staff will reinforce with Principals, Assistant Principals and data entry personnel at their respective monthly training sessions the importance of monitoring student attendance within the reporting window, as well as accurately reporting it to the DOE. This also includes a discussion of monitoring to ensure that teachers take attendance properly and special attention is paid to hospital/homebound students.

#### **Findings [Reference]: 20[700401] (*End of Course Examination*)**

District Staff will reinforce with Virtual Education administration and data entry staff to ensure that verification of the required end of course exam is conducted prior to reporting course completion.

### ESE

#### **Findings [Reference]: 2[1102]; 3[2102]; 4[7201]; 9[38103]; 12[40104]; 14[48202] 17[49302] (*IEPs/Matrix of Services/EPs*)**

The SJCS D ESE support structure includes the designation of the Assistant Principal as the school-based Local Education Agency (LEA). This provides a closer connection between the

*The St. Johns County School District will inspire good character and a passion for lifelong learning in all students, creating educated and caring contributors to the world.*

responsible party and the student. It also allows the District to better address both the needs of the student as well as the documentation requirements. As LEA, the Assistant Principal undergoes intensive training on required and correct documentation. There are also monthly training sessions to keep these professionals current. District ESE Staff will also continue their self-audit process for our schools. These self-audits are followed by a District-conducted spot validation. The District student information system also contains audits and reminders to provide better data support and data entry to our schools.

**Findings [Reference]: 13[40105]; 16[48204]; 18[49303]; 21[700402] (Hospital/Homebound)**

LEA Training will include a detailed discussion on writing IEPs for Hospital/Homebound students and the appropriate program numbers, minutes and documentation. The discussion will also include the appropriate translation of the information onto the MIS form for entry into the student information system by our data entry operators. District ESE Staff also attend each IEP meeting for a student entering Hospital/Homebound and serve to verify accurate information.

**District Teacher Certification**

**Findings [Reference]: 5[24170]; 7[36170]; 22[700470/71]; 23[702370] (Out-of-Field Teachers/Certification)**

Human Resources (HR) has created a form Out-of-Field Letter with all of the required elements included. All schools will now be required to utilize this letter. The completed letter will also continue to be submitted to HR for appropriate monitoring. All Principals will be reminded of this letter and to complete the Out-of-Field process through their monthly training meetings. Further reminders will be sent to the school when an Out-of-Field Agreement is sent from HR to the teacher.

The HR Employment Specialists run a monthly report to determine when new ELL students are placed with teachers that are not certified in ESOL. During the months of September, October, January and February these reports will be run and analyzed on a weekly basis to respond to the growth pressures and the evolving number and placement of ELL students.

The District will also allow flexibility with respect to the School Board Agenda deadlines for the following months: September, October, January and February. This will allow late hires or teachers newly acquiring ELL students to be approved by the School Board prior to the survey windows.

**Findings [Reference]: 19[49370] (Teacher Certification)**

While the District understands the Auditor's assertion that there was not a certified teacher reported, we respectfully request that the entirety of the situation be reviewed and considered with this finding. The individual referenced in this finding provided educational services to a student via a contract with The Arc of St. Johns Jacksonville Beaches Adult Day Services at the parent's request in an IEP meeting on June 20, 2013. The parent requested placement in adult program to assist the student to meet transition goals. The IEP team agreed. The student was 17 years, 11 months old at the time of the request. Manuel Enriquez is the director of that program and provided instructional services to the student. Mr. Enriquez has a B.S. in Social Work from Arizona State University and a Certificate in Behavioral Analysis from Florida Institute of Technology. Although he does not have a teaching certificate, he is fully qualified to provide services for adults with developmental disabilities. Oversight for Mr. Enriquez and the facility is provided by the Agency for Persons with Disabilities (APD).

**ESOL**

**Findings [Reference]: 11[40103] (ESOL Placement)**

The appropriate guidelines for student placement in ESOL will be reviewed with school Guidance Counselors, including the specific requirements for continuation of services beyond the fourth year, as well as the appropriate conditions for dismissal from the program. The District's Program Specialist for

ESOL will continue to conduct audits and spot checks at all schools serving ESOL students. This one-on-one review of the student file and documentation allows for specific instruction to those not in total compliance.

**Findings [Reference]: 6[36102]; 8[38102]; 15[48203] (ELL Student Plan)**

To continue to decrease the number of findings related to ESOL reporting, our Program Specialist for ESOL will continue to perform fidelity checks at all schools throughout the year, with a special emphasis prior to Survey 2 and 3. At the beginning of each school year, all Guidance Counselors, Assistant Principals and Principals receive a newsletter and timeline detailing the specific actions needed to update testing and paperwork for all ELL students to ensure compliance and appropriate reporting. This timeline is divided by month and highlights both necessary steps and areas of concern from past audits.

In addition, multiple resources are included on our internal website to support Guidance Counselors as they evaluate and document ELL students. A few examples are the District ELL Plan, SJCSO ESOL Handbook, Task Schedule, ESOL Strategies List, Exiting Process and Compliance Forms. Time will be reserved at each of the monthly Guidance Counselor's Meetings to discuss and review ELL requirements and time-sensitive information.

**Student Transportation**

**Finding [Reference]: 1[51]; 3[53] (Reported Ridership)**

Prior to the reporting of ridership, District staff will review all submitted driver reports to ensure that the students reported were those in attendance. They will also evaluate all courtesy riders and validate that they are not included in the submitted data. A focused examination to limit the number of courtesy riders will be employed.

**Finding [Reference]: 2[52] (PK)**

The PK students reported during the FTE process are screened using a report which extracts the names of all PK students in the preliminary FTE report. The reported names and the associated membership category(s) are validated by staff prior to FTE submission to DOE to ensure accuracy.

**Findings [Reference]: 4[54] (IDEA Reporting)**

The District has begun providing professional development on required documentation of the need for specialized transportation in IEPs, 504 plans and specialized transportation forms. This training has been provided in the following meetings: LEA meetings (for all school-based LEAs responsible for supervision of staff writing IEPs and 504 plans) and ESE Virtual meetings (for all ESE teachers and school-based LEAs). These trainings have included a detailed discussion of the appropriate documentation in the IEP and on the Transportation Form for students requiring specialized transportation. Examples and recommended language have also been provided.

District administrative staff will share the results of the entire audit with Principals, Assistant Principals and Guidance Counselors at their respective training and development meetings. The presentation will include an explanation of the errors, as well as the appropriate methods to address each finding. Standard operating procedures for the day-to-day administration of these areas will be outlined, including more involvement by the Principal and/or Assistant Principal and a more systematic internal audit process. The District will also continue to perform fidelity reviews of student records to assist with both compliance and trouble-shooting.

The completeness and detail provided by the auditors has proven useful in our desire to reduce errors and report accurate student data.

Thank you for your assistance.

Sincerely,



Joseph G. Joyner, Ed.D.  
Superintendent of Schools

nc

cc: Martha Mickler  
Michael Degutis  
Nicole Cubbedge