

**FLAGLER 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, Jacob Oliva served as Superintendent and the following individuals served as Board members:

<u>Board Member</u>	<u>District No.</u>
Andrew S. Dance, Chair to 11-17-14	1
Janet O. McDonald from 11-18-14	2
John L. Fischer to 11-17-14	2
Colleen A. Conklin, Chair from 11-18-14, Vice Chair to 11-17-14	3
Trevor D. Tucker, Vice Chair from 11-18-14	4
Susan C. Dickinson	5

The team leader was Alex Riggins, 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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FLAGLER COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

	Page No.
SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT	1
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.....	9
Findings.....	9
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	17
NOTES TO SCHEDULES.....	20
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	23
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	25
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	27
Findings.....	27
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	31
NOTES TO SCHEDULES.....	32
 MANAGEMENT’S RESPONSE	 33

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and 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), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Flagler 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:

- Of the 68 teachers in our test, 7 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Eight of the 68 teachers (12 percent) in our test taught at charter schools and 3 of the 7 teachers with exceptions (43 percent) taught at charter schools
- 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 26 of the 45 students in our ESOL test, 4 of the 12 students in our ESE Support Levels 4 and 5 test, and 18 of the 48 students in our Career Education 9-12 test. Eight of the 45 students (18 percent) in our ESOL test attended charter schools and 1 of the 26 students with exceptions (4 percent) attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.
- We noted exceptions involving the reported ridership classification or eligibility for State transportation funding for 86 of the 328 students in our student transportation test.

Noncompliance related to the reported FTE student enrollment resulted in 29 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to negative 12.4545 (all applicable to District schools other than charter schools) and but has a potential impact on the District's weighted FTE of negative 19.2391 (19.1667 applicable to District schools other than charter schools and .0724 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 191 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 \$77,568 (negative 19.2391 times \$4,031.77), of which negative \$77,276 is applicable to District schools other than charter schools and negative \$292 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 Flagler 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 Flagler 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 ten District schools other than charter schools, two charter schools, and two virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$28.7 million was provided through the FEFP to the District for the District-reported 12,607.01 unweighted FTE as recalibrated, which included 989.47 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 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 \$2.7 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 Flagler 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 teachers and students in our English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12 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 teachers and 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, ESE Support Levels 4 and 5, and Career Education 9-12, the Flagler 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 teacher certification and 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, ESE Support Levels 4 and 5, and 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
November 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 Flagler County District School Board (District) reported to the Department of Education 12,607.01 unweighted FTE as recalibrated, which included 989.47 unweighted FTE as recalibrated for charter schools, at ten District schools other than charter schools, two charter schools, and two 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 (14) 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 (8,755) 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 26 of the 45 students in our ESOL test,² 4 of the 12 students in our ESE Support Levels 4 and 5 test,³ and 18 of the 48 students in our Career Education 9-12 test.⁴ Eight of the 45 students (18 percent) in our ESOL test attended charter schools and 1 of the 26 students with exceptions (4 percent) attended charter schools. None of the students in our ESE Support Levels 4 and 5 and Career Education 9-12 tests attended charter schools.

² For ESOL, the material noncompliance is composed of Findings 1, 4, 5, 6, 7, 9, 17, 18, and 24 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 21, and 25 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 15, 16, 19, 20 and 26 on *SCHEDULE D*.

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	14	7	7,424	81	5	10,162.3100	61.1281	6.6959
Basic with ESE Services	13	6	1,147	50	1	1,769.1400	40.4167	.0296
ESOL	11	5	116	45	26	228.3100	29.6698	(14.3776)
ESE Support Levels 4 and 5	9	4	14	12	4	42.1600	10.5957	(1.5903)
Career Education 9-12	3	2	<u>54</u>	<u>48</u>	<u>18</u>	<u>405.0900</u>	<u>9.3636</u>	<u>(3.2121)</u>
All Programs	14	7	<u>8,755</u>	<u>236</u>	<u>54</u>	<u>12,607.0100</u>	<u>151.1739</u>	<u>(12.4545)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (183, of which 164 are applicable to District schools other than charter schools and 19 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.

We noted the following material noncompliance: 7 of the 68 teachers in our test did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.⁵ Eight of the 68 teachers (12 percent) in our test taught at charter schools and 3 of the 7 teachers with exceptions (43 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.

⁵ For teachers, the material noncompliance is composed of Findings 10, 11, 12, 14, 22, 27 and 28 on *SCHEDULE D.*

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED 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	5.2970	1.126	5.9644
102 Basic 4-8	1.7914	1.000	1.7914
103 Basic 9-12	(3.0393)	1.004	(3.0515)
112 Grades 4-8 with ESE Services	1.2003	1.000	1.2003
113 Grades 9-12 with ESE Services	(.6708)	1.004	(.6735)
130 ESOL	(12.2307)	1.147	(14.0286)
254 ESE Support Level 4	(.6251)	3.548	(2.2179)
255 ESE Support Level 5	(.9652)	5.104	(4.9264)
300 Career Education 9-12	(3.2121)	1.004	(3.2249)
Subtotal	(12.4545)		(19.1667)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.9303	1.126	2.1735
102 Basic 4-8	.7165	1.000	.7165
112 Grades 4-8 with ESE Services	(.4999)	1.000	(.4999)
130 ESOL	(2.1469)	1.147	(2.4625)
Subtotal	.0000		(.0724)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	7.2273	1.126	8.1379
102 Basic 4-8	2.5079	1.000	2.5079
103 Basic 9-12	(3.0393)	1.004	(3.0515)
112 Grades 4-8 with ESE Services	.7004	1.000	.7004
113 Grades 9-12 with ESE Services	(.6708)	1.004	(.6735)
130 ESOL	(14.3776)	1.147	(16.4911)
254 ESE Support Level 4	(.6251)	3.548	(2.2179)
255 ESE Support Level 5	(.9652)	5.104	(4.9264)
300 Career Education 9-12	(3.2121)	1.004	(3.2249)
Total	(12.4545)		(19.2391)

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>#0022</u>	<u>#0061*</u>	
101 Basic K-3	.....	5.2970	1.9303	7.2273
102 Basic 4-8	.9996	.7918	.7165	2.5079
103 Basic 9-12	.....	.....	.....	.0000
112 Grades 4-8 with Exceptional Student Education (ESE) Services	.6000	.6003	(.4999)	.7004
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 English for Speakers of Other Languages	(.9996)	(6.0888)	(2.1469)	(9.2353)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	(.8650)	(.6003)	.....	(1.4653)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>(.2650)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2650)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0090</u>	<u>#0091</u>	<u>#7004</u>	<u>Total</u>
101	7.2273	.....	.....	.....	7.2273
102	2.5079	.....	.....	.....	2.5079
103	.0000	(8.3070)	5.4892	(.2215)	(3.0393)
112	.7004	.....	.....	.....	.7004
113	.0000	(.6662)	(.0046)	.....	(.6708)
130	(9.2353)	(2.0367)	(3.1056)	.....	(14.3776)
254	.0000	(.6297)	.0046	.....	(.6251)
255	(1.4653)	.5001	.....	.....	(.9652)
300	<u>.0000</u>	<u>(.7468)</u>	<u>(2.4653)</u>	<u>.....</u>	<u>(3.2121)</u>
Total	<u>(.2650)</u>	<u>(11.8863)</u>	<u>(.0817)</u>	<u>(.2215)</u>	<u>(12.4545)</u>

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

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 teachers and 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), Exceptional Student Education (ESE) Support Levels 4 and 5, and Career Education 9-12, the Flagler 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

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.

Buddy Taylor Middle School (#0011)

1. [Ref. 1101] English Language Learner (ELL) Committees were not convened by October 1 to consider three students' continued ESOL placements beyond 3 years from the students' Date Entered United States School (DEUSS). We propose the following adjustment:

102 Basic 4-8	.9996	
130 ESOL	<u>(.9996)</u>	.0000

2. [Ref. 1102] The course schedule for one ESE student receiving both on-campus and homebound instruction was incorrectly reported in Program No. 255 (ESE Support Level 5) and for the incorrect number of Class Minutes Weekly (CMW) for the student's
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Buddy Taylor Middle School (#0011) (Continued)

on-campus portion. The student's file did not contain a *Matrix of Services* form relating to the student's on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services) for this instruction. Additionally, the student was only in attendance for 4 days and 2 days (i.e., .4000 FTE in the October 2014 and .2000 FTE in the February 2015 reporting survey periods), respectively. Accordingly, we propose the following adjustment:

112 Grades 4-8 with ESE Services	.6000	
255 ESE Support Level 5	<u>(.8650)</u>	<u>(.2650)</u>
		<u>(.2650)</u>

Bunnell Elementary School (#0022)

3. [Ref. 2201] One student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.6003	
255 ESE Support Level 5	<u>(.6003)</u>	.0000

4. [Ref. 2202] The *ELL Student Plans* for six students were incomplete as the course schedules identifying the courses that would employ ESOL strategies were not made part of the students' *ELL Student Plans* until after the October 2014 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.1595	
130 ESOL	<u>(2.1595)</u>	.0000

5. [Ref. 2203] The *ELL Student Plan* for one student did not include the student's instructional schedule identifying the courses that would employ ESOL strategies. We propose the following adjustment:

101 Basic K-3	.3959	
130 ESOL	<u>(.3959)</u>	.0000

6. [Ref. 2204] The files for four ELL students did not contain *ELL Student Plans* that covered the 2014-15 school year. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bunnell Elementary School (#0022) (Continued)

101 Basic K-3	2.7416	
130 ESOL	<u>(2.7416)</u>	.0000

7. [Ref. 2205] The file for one ELL student did not contain an *ELL Student Plan* that covered the 2014-15 school year or evidence that the parents of the student had been notified of the student’s ESOL placement. We also noted that 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:

102 Basic 4-8	.7918	
130 ESOL	<u>(.7918)</u>	<u>.0000</u>
		<u>.0000</u>

Imagine School At Town Center (#0061) Charter School

8. [Ref. 6101] The file for one ESE student did not contain an *Individual Educational Plan* covering the February 2015 reporting survey period. We propose the following adjustment:

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

9. [Ref. 6102] One student was incorrectly reported in the ESOL Program. The student was assessed as a Fluent English Speaker and an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.8582	
130 ESOL	<u>(.8582)</u>	.0000

10. [Ref. 6170] One teacher was not properly certified and was not approved by the Charter School Board to teach English out of field. The teacher held certification in Elementary Education and Reading and was approved by the Charter School Board to teach out of field in ESOL but not in English. In addition, we noted that the letter notifying parents of the teacher’s out-of-field status was not dated and did not mention the teacher’s out-of-field status in English; therefore, School records did not demonstrate that the notification was timely and properly made. Also, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6-0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Imagine School At Town Center (#0061) Charter School (Continued)

102 Basic 4-8	.2166	
130 ESOL	<u>(.2166)</u>	.0000

11. [Ref. 6171] The letter used to notify parents of one teacher’s out-of-field status was not dated; therefore, School records did not demonstrate that the notification was made timely (i.e., prior to the reporting survey periods). We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8582	
130 ESOL	<u>(.8582)</u>	.0000

12. [Ref. 6172] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. 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:

101 Basic K-3	.2139	
130 ESOL	<u>(.2139)</u>	.0000

.0000

Matanzas High School (#0090)

13. [Ref. 9001] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,510 instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with School’s bell schedule. The students were generally reported for 1,620 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

.0000

Findings

Matanzas High School (#0090) (Continued)

14. [Ref. 9071] One teacher was not approved by the School Board to teach out of field in ESOL and was not approved by the School Board to teach out of field in Reading until December 16, 2014, which was after the October 2014 reporting survey period. We also noted that the letter notifying parents of the teacher’s out-of-field status did not mention the teacher’s out-of-field status in ESOL and was dated December 8, 2014, which was after the October 2014 reporting survey period. Since the student is cited in Finding 17 (Ref. 9004), we present this disclosure Finding with no proposed adjustment.

.0000

15. [Ref. 9002] Our review of the course schedules for 86 students (1 student was in our Basic test and 4 students were in our Career Education 9-12 test) disclosed that the students were incorrectly reported for Course No. 0500520 (Personal, Career, and School Development Skills 3). The course was used as a placeholder for students completing virtual education coursework for courses that were already reported for FTE either by the Florida Virtual School or the District franchise of the Florida Virtual School (iFlagler). Additionally, 2 of the students were reported in a course that involved the students completing community service hours at off-campus locations; however, there was no documentation to support the students’ participation in the community service activities. We propose the following adjustment:

103 Basic 9-12	(9.6009)	
113 Grades 9-12 with ESE Services	(.6662)	(10.2671)

16. [Ref. 9003] Nine students (eight were in our Career Education 9-12 test and one was in our Basic test) were reported in a course that involved the students completing community service hours at off-campus locations; however, there was no documentation to support the students’ participation in the community service activities. We also noted that the schedules for three of the students included instructional time reported in on-the-job training (OJT); however, the timecard for one of the students was not available at the time of our examination and could not be subsequently located, and more work hours were reported for the other two students than were supported by the students’ timecards. We propose the following audit adjustment:

103 Basic 9-12	(.8724)	
300 Career Education 9-12	(.2800)	(1.1524)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Matanzas High School (#0090) (Continued)

17. [Ref. 9004] The file for one student did not contain documentation to support the student's ESOL placement. We propose the following adjustment:

103 Basic 9-12	.5740	
130 ESOL	<u>(.5740)</u>	.0000

18. [Ref. 9005] The files for three ELL students enrolled in the ESOL Program did not contain *ELL Student Plans* covering the 2014-15 school year. We propose the following adjustment:

103 Basic 9-12	1.4627	
130 ESOL	<u>(1.4627)</u>	.0000

19. [Ref. 9006] 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>(.3268)</u>	(.3268)
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20. [Ref. 9007] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the reporting survey week. We propose the following adjustment:

300 Career Education 9-12	<u>(.1400)</u>	(.1400)
---------------------------	----------------	---------

21. [Ref. 9008] 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	(.5001)	
255 ESE Support Level 5	<u>.5001</u>	.0000

22. [Ref. 9070] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.1296	
254 ESE Support Level 4	<u>(.1296)</u>	.0000

(11.8863)

Findings

Flagler-Palm Coast High School (#0091)

23. [Ref. 9101] The course schedules for several students were incorrectly reported. The School’s bell schedule supported 1,530 instructional minutes per week and met the minimum reporting CMW; however, the students’ course schedules were not reported in agreement with School’s bell schedule. The students were generally reported for 1,685 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level. As such, we present this disclosure Finding with no proposed adjustment.

.0000

24. [Ref. 9102/9103/9104] ELL Committees were not convened for six students (Ref. 9102/03/04) by October 1 (one student) or within 30 school days prior to the students’ DEUSS anniversary dates (five students) to consider the students’ continued ESOL placements beyond 3 years from the students’ DEUSS. We also noted that the *ELL Student Plan* for one of the students was not updated for the 2014-15 school year (Ref. 9103) and the English language proficiency for one of the students was not assessed within 30 school days prior to the student’s DEUSS anniversary date (Ref. 9104). We propose the following adjustments:

<u>Ref. 9102</u>		
103 Basic 9-12	1.2884	
130 ESOL	<u>(1.2884)</u>	.0000
<u>Ref. 9103</u>		
103 Basic 9-12	.8546	
130 ESOL	<u>(.8546)</u>	.0000
<u>Ref. 9104</u>		
103 Basic 9-12	.3071	
130 ESOL	<u>(.3071)</u>	.0000

25. [Ref. 9105] The course schedule for one ESE student incorrectly reported one of the student’s courses in Program No. 113 (Grades 9-12 with ESE Services) but should have reported this course in Program No. 254 (ESE support Level 4) in accordance with the rest of the student’s schedule and in accordance with the student’s *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Flagler-Palm Coast High School (#0091) (Continued)

113 Grades 9-12 with ESE Services	(.0046)	
254 ESE Support Level 4	<u>.0046</u>	.0000

26. [Ref. 9106] The timecard for one Career Education 9-12 student who participated in OJT was 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>(.0817)</u>	(.0817)
---------------------------	----------------	---------

27. [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Technical Education but taught courses that required certification in Business Education. 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:

103 Basic 9-12	2.3836	
300 Career Education 9-12	<u>(2.3836)</u>	.0000

28. [Ref. 9171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.6555	
130 ESOL	<u>(.6555)</u>	.0000
		<u>(.0817)</u>

iFlagler Virtual Franchise (#7004)

29. [Ref. 700401] The course schedules for three Basic virtual education students were incorrectly reported. The students earned only four half-credits but were reported for four full-year courses. We propose the following adjustment:

103 Basic 9-12	<u>(.2215)</u>	<u>(.2215)</u>
		<u>(.2215)</u>

Proposed Net Adjustment

(12.4545)

SCHEDULE E

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

RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students' course schedules are reported in accordance with the instructional minutes as represented on the School's bell schedule; (2) *Individual Educational Plans* and *English Language Learner (ELL) Student Plans* are complete, timely prepared, and are retained in the students' files; (3) Exceptional Student Education (ESE) students are reported in accordance with the students' *Matrix of Services* forms that are properly scored; (4) the English language proficiency of students being considered for continuation of their English for Speakers of Other languages (ESOL) placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' Date Entered United States School (DEUSS) or by October 1 if the students' DEUSS falls within the first 2 weeks of the school year and ELL Committees are timely convened subsequent to these assessments; (5) parents are timely notified of their child's ESOL placement; (6) the on-campus portion of the course schedules for students scheduled to receive both homebound and on-campus instruction reflects the actual instruction provided during the reporting survey week and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms; (7) students in Career Education 9-12 who participate in on-the-job training are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (8) students assessed English proficient are either exited from the ESOL Program or are retained in ESOL based on the placement recommendations of ELL Committees; (9) documentation is retained to support students' initial placement in the ESOL Program; (10) students' coursework that is completed on the school's campus relating to courses taken through the Florida Virtual School or iFlagler Virtual Franchise is not reported by the District school for Florida Education Finance Program (FEFP) funding; (11) attendance for students participating in off-campus community service is properly documented and retained in readily assessable files; (12) course schedules and the associated FTE for virtual education students are accurately reported; (13) teachers have a valid Florida teaching certificate; (14) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (15) parents are timely notified when their children are assigned to teachers teaching out of field; and (16) ESOL teachers earn the appropriate in-service training points as required by State Board of Education (SBE) Rule 6A-6-0907, Florida Administrative Code, and in accordance with 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 Flagler 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 Flagler 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 Flagler County.

The governing body of the District is the District School Board that is composed of nine elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had ten schools other than charter schools, two charter schools, and two virtual education cost centers serving prekindergarten through 12th-grade students. For the fiscal year ended June 30, 2015, State funding totaling \$28.7 million was provided through the FEFP to the District for the District-reported 12,607.01 unweighted FTE as recalibrated, which included 989.47 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. Buddy Taylor Middle School	1 and 2
2. Bunnell Elementary School	3 through 7
3. Imagine School at Town Center*	8 through 12
4. Matanzas High School	13 through 22
5. Flagler-Palm Coast High School	23 through 28
6. Flagler Virtual Instruction Program	NA
7. iFlagler Virtual Franchise	29

* Charter School



Sherrill F. Norman, CPA
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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 Flagler 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 Flagler 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*,⁶ we are required to report all deficiencies considered to be significant deficiencies or material weaknesses⁶ 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
November 29, 2016

⁶ 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 Flagler 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 (205) 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 (13,293) 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	28
Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted	535
All Other Florida Education Finance Program Eligible Students	<u>12,730</u>
Total	<u>13,293</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 the reported ridership classification or eligibility for State transportation funding for 86 of the 328 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 1, 3, 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 328 of the 13,293 students reported as being transported by the District.	86	(72)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 212 students.	<u>212</u>	<u>(119)</u>
Totals	<u>298</u>	<u>(191)</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 Flagler 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] Our general tests disclosed that 134 students [67 students in the July 2014 reporting survey period (30 students were in our test) and 67 students in the June 2015 reporting survey period (30 students were in our test)] were not identified as Individuals with Disabilities Education Act (IDEA) students enrolled for extended school year services or students enrolled in a nonresidential Department of Juvenile Justice Program; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**Students
Transported
Proposed Net
Adjustments**

Findings

July 2014 Survey

12 Days in Term

All Other FEFP Eligible Students (67)

June 2015 Survey

12 Days in Term

All Other FEFP Eligible Students (67) (134)

2. [Ref. 52] Our general tests disclosed that four prekindergarten (PK) students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were children of parents who were enrolled in the Teenage Parent Program and should have been reported in the Teenage Parents and Infants ridership category. We propose the following adjustment:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	4	
All Other FEFP Eligible Students	(4)	0

3. [Ref. 53] Our general tests disclosed that seven students (four students were in our test) were incorrectly reported in the Teenage Parents and Infants ridership category as the students were not enrolled in a Teenage Parent Program. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

October 2014 Survey

90 Days in Term

Teenage Parents and Infants	(7)	
All Other FEFP Eligible Students	7	0

4. [Ref. 54] Our general tests disclosed that 92 students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. *Individual Educational Plans (IEPs)* were not available to document that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 86 of the 92 students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 6 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(85)	
All Other FEFP Eligible Students	80	

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	<u>6</u>	(6)

5. [Ref. 55] Our general tests disclosed that 43 students (4 students were in our test) were either not listed on the bus drivers' reports (38 students) or were not marked as riding the bus (5 students) during the reporting survey period. We propose the following adjustments:

July 2014 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
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October 2014 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(22)	

February 2015 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(18)</u>	(43)

6. [Ref. 56] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and 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	(7)	
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February 2015 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(1)</u>	(8)
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7. [Ref. 58] Ten students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs were either unavailable (one student) or did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category (nine students). We determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
October 2014 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	6	
February 2015 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>4</u>	<u>0</u>
Proposed Net Adjustment		<u>(191)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are documented as enrolled in school during the survey week and recorded on bus driver reports as having been transported by the District at least 1-day during the reporting survey period are reported for State transportation funding; (2) students are reported in the correct ridership category and documentation is retained to support that reporting; (3) students reported in the Individuals with Disabilities Education Act – Prekindergarten through Grade 12, Weighted ridership category are documented as meeting one of the five criteria required for reporting in a weighted ridership category as noted on the students' *Individual Educational Plan (IEPs)* that are retained in readily-accessible files; (4) the distance from home to assigned school is verified prior to students being reported in the All Other Florida Education Finance Program (FEFP) Eligible Students ridership category; (5) only students or children of parents who are enrolled in the Teenage Parent Program are reported in the Teenage Parents and Infants ridership category; and (6) only Exceptional Student Education students whose *IEPs* authorize extended school year services or students attending non-residential Department of Juvenile Justice Programs are reported for State transportation funding in the summer surveys .

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
--

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 Flagler County

For the fiscal year ended June 30, 2015, the District received \$2.7 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	10	89
October 2014	94	6,576
February 2015	89	6,541
June 2015	<u>12</u>	<u>87</u>
Total	<u>205</u>	<u>13,293</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



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111 West Madison Street
Tallahassee, Florida 32399-1450

Dr. Maria P. Barbosa
Board Member
District 5

Subject: Response to the Florida Education Finance Program Full-Time Equivalent Student and Student Transportation Audit Draft Report.

Andy Dance
Board Member
District 1

Dear Ms. Norman:

Colleen Conklin
Board Member
District 3

This letter is in reply to your November 1, 2016, letter which included a draft of the report on the examination of full-time equivalent (FTE) students and student transportation for the fiscal year ended June 30, 2015.

We agree with the findings included in your examination of full-time equivalent (FTE) students and student transportation please see attached.

Student School Board Member
Brittany Franklin
Flagler Palm Coast H.S.

We have taken corrective action to properly report FTE under the Florida Education Finance Program and have attached our discussion of the adverse findings. Should additional information be required, please contact Mr. Tom D. Tant, Chief Financial Officer.

Student School Board Member
Kobi Kane
Matanzas H.S.

Sincerely,

Teacher of the Year
Kimberly Weeks
Old Kings Elementary School

Mr. Jacob Oliva
Superintendent of Schools
Flagler County District School Board

Employee of the Year
DaAndre Harris
Indian Trails Middle School

CC: Board Members
Mrs. Lynette Shott, Director Student & Community Engagement Department
Principals, Bunnell Elementary School, Buddy Taylor Middle School, Imagine School at Town Center, Flagler Palm Coast High School, Matanzas High School, iFlagler Virtual School

Jacob Oliva
Superintendent

"An Equal Opportunity Employer"

Flagler County School District FTE Audit

Report for the 2014-2015 Fiscal Year

Ending June 30, 2015

Audit Findings and Corrective Actions Taken:

Buddy Taylor Middle School (#0011)

Finding 1 [Ref. 1101] English Language Learner (ELL) Committees were not convened by October 1 to consider three students' continued ESOL placements beyond 3 years from the students' Date Entered United States School (DEUSS).

Corrective Action: The District ESOL Office will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extension of services meetings are convened in a timely manner to verify continuing ESOL placement. Staff training and support are being provided to ensure records compliance.

Finding 2 [Ref. 1102] The course schedule for one ESE student receiving both on-campus and homebound instruction was incorrectly reported in Program No. 255 {ESE Support Level 5} and for the incorrect number of Class Minutes Weekly (CMW) for the student's on-campus portion. The student's file did not contain a Matrix of Services form relating to the student's on-campus instruction and should have been reported in Program No. 112{Grades 4-8 with ESE Services) for this instruction. Additionally, the student was only in attendance for 4 days and 2 days (i.e., .4000 FTE in the October 2014 and .2000 FTE in the February 2015 reporting survey periods), respectively.

Corrective Action: The District Student & Community Engagement Department is reviewing all 255 student assignments and student files to confirm that each file contains a Matrix of Services. A Psychologist and Staffing Specialist have been assigned to each school building fulltime to ensure proper on-campus instruction and homebound instruction are being maintained according to the Matrix of Services.

Bunnell Elementary School (#0022)

Finding 3 [Ref. 2201] One student was incorrectly reported in Program No. 255 {ESE Support Level 5} based on the student's placement in the Hospital and Homebound Program. The student was provided only on-campus instruction and should have been reported in Program No. 112 (Grades 4-8 with ESE Services).

Corrective Action: The District Student & Community Engagement Department is reviewing all 255 student assignments. A Psychologist and Staffing Specialist have been assigned to each school building fulltime to ensure proper on-campus instruction and homebound instruction are being maintained according to the Matrix of Services.

Finding 4 [Ref. 2292] The ELL Student Plans for six students were incomplete as the course schedules identifying the courses that would employ ESOL strategies were not made part of the students' ELL Student Plans until after the October 2014 reporting survey period.

Corrective Action: The school ESOL liaison office will monitor the updates for all student plans annually and will ensure that schools include course schedules as a part of each student plan.

Finding 5 [Ref. 2203] The ELL Student Plan for one student did not include the student's instructional schedule identifying the courses that would employ ESOL strategies.

Corrective Action: The District ESOL Office will monitor the updates for all student plans annually and will ensure that schools include course schedules as a part of each student plan.

Finding 6 [Ref. 2204] The files for four ELL students did not contain ELL Student Plans that covered the 2014-15 school year.

Corrective Action: The District ESOL Office will monitor the updates for all student plans annually and will ensure that schools include course schedules as a part of each student plan.

Finding 7 [Ref. 2205] The file for one ELL student did not contain an ELL Student Plan that covered the 2014-15 school year or evidence that the parents of the student had been notified of the student's ESOL placement. We also noted that 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.

Corrective Action: The District ESOL Office will monitor ESOL student files for audit compliance, using the ESOL File Checklist, noting any deficiencies and required corrective action by the school. Staff training and support are being provided to ensure records compliance.

Imagine School At Town Center (#0061) Charter School

Finding 8 [Ref. 6101] The file for one ESE student did not contain an Individual Educational Plan covering the February 2015 reporting survey period.

Corrective Action: The Charter School has been notified of the finding and has attended an ESE District workshop reviewing the procedures that must be maintained for each reporting survey period.

Finding 9 [Ref. 6102] One student was incorrectly reported in the ESOL Program. The student was assessed as a Fluent English Speaker and an ELL Committee was not convened to consider the student's continued ESOL placement.

Corrective Action: The Charter School ELL Committee has corrected the ESOL placement status for that student.

Finding 10 [Ref. 6170] One teacher was not properly certified and was not approved by the Charter School Board to teach English out of field. The teacher held certification in Elementary Education and Reading and was approved by the Charter School Board to teach out of field in ESOL but not in English. In Addition, we noted that the letter notifying parents of the teacher's out-of-field status was not dated and did not mention the teacher's out-of-field status in English; therefore, School records did not demonstrate that the notification was timely and properly made. Also, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6-0907, FAC, and the teacher's in-service training timeline.

Corrective Action: The Charter School has been notified of the findings and has modified its' notification letter to parents to be dated and include all out-of-field classes. All ESOL students attending class will be instructed by teachers with the required 60 in-service training points and the Principal will assure the School Board that all out-of-field teachers are assigned the appropriate courses.

Finding 11 [Ref. 6171] The letter used to notify parents of one teacher's out-of-field status was not dated; therefore, School records did not demonstrate that the notification was made timely (i.e., prior to the reporting survey periods). We also noted that the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline.

Corrective Action: The Charter School has been notified of the findings and has modified its' notification letter to parents to be dated and include all out-of-field classes. All ESOL students attending class will be instructed by teachers with the required 60 in-service training points and the Principal will assure the School Board that all out-of-field teachers are assigned the appropriate courses.

Finding 12 [Ref. 6172] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status.

Corrective Action: The Charter School has been notified of the findings and notification responsibility to notify all students that are being taught by an out-of-field teacher. Student assignment to classes will include a review by the Principal to assure that ELL students are not assigned to teachers that do not have the 60 in-service points in ESOL training.

Matanzas high school (#0090)

Finding 13 [Ref. 9001] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,510 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were generally reported for 1,620 CMW. Student course schedules, which

are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level.

Correct Action: All School's bell schedules are being confirmed with the course schedules and our Skyward Student reporting programs. All principals are being advised that no adjustments are allowed to the bell schedules without Superintendent's and student technology approvals.

Finding 14 [Ref. 9071] One teacher was not approved by the School Board to teach out of field in ESOL and was not approved by the School Board to teach out of field in Reading until December 16, 2014, which was after the October 2014 reporting survey period. We also noted that the letter notifying parents of the teacher's out-of-field status did not mention the teacher's out-of-field status in ESOL and was dated December 8, 2014, which was after the October 2014 reporting survey period.

Corrective Action: The Principal and Human Resource Department has been notified to review in September and January the status of all teachers for out-of-field notification to the School Board and parents of any children being taught.

Finding 15 [Ref. 9002] Our review of the course schedules for 86 students (1 student was in our basic test and 4 students were in our Career Education 9-12 test) disclosed that the students were incorrectly reported for Course No. 0500520 Personal, Career, and School Development Skills 3). The course was used as a placeholder for students completing virtual education coursework for courses that were already reported for FTE either by the Florida Virtual School or the District franchise of the Florida Virtual School (iFlagler). Additionally, 2 of the students were reported in a course that involved the students completing community service hours at off-campus locations; however, there was no documentation to support the students' participation in the community service activities.

Corrective Action: MIS has blocked students in full time virtual programs from also being assigned local high school courses. Principals and in school MIS employees are instructed to monitor student loads to assure placeholders are not used and District MIS personnel are monitoring course codes used at our secondary schools. Documentation of all community service hours will be permanently attached to the student file.

Finding 16 [Ref. 9003] Nine students (eight were in our Career Education 9-12 test and one was in our Basic test) were reported in a course that involved the students completing community service hours at off-campus locations; however, there was no documentation to support the students' participation in the community service activities. We also noted that the schedules for three of the students included instructional time reported in on-the-job (OJT); however, the timecard for one of the students was not available at the time of our examination could not be subsequently located, and more work hours were reported for the other two students than were supported by the students' timecards.

Corrective Action: Documentation of community service hours will be maintained in a permanent file for each student and verified by an administrator on a semester basis. Students leaving

the OJT program will be removed from the program on a timely manner and work hours will be verified by the OJT teacher at the end of each nine week period.

Finding 17 [Ref. 9004] The file for one student did not contain documentation to support the student's ESOL placement.

Corrective Action: The District ESOL Office will monitor ESOL student files for audit compliance, using the ESOL File Checklist, noting any deficiencies and required corrective action by the school. Staff training and support are being provided to ensure appropriate student placement and documentation.

Finding 18 [Ref. 9005] The files for three ELL students enrolled in the ESOL Program did not contain ELL Student Plans covering the 2014-15 school year.

Corrective Action: The District ESOL Office will monitor the updates for all student plans annually and will ensure that schools include course schedules as a part of each student plan. Staff training and support are being provided to ensure appropriate student placement and documentation.

Finding 19 [Ref. 9006] 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.

Corrective Action: The Assistant Principal assigned to review OJT instructors will require all timecards be turned in at the end of each semester and filed in a permanent file in the Principals office.

Finding 20 [Ref. 9007] The timecard for one Career Education 9-12 student who participated in OJT indicated that the student did not work during the reporting survey week.

Corrective Action: The OJT Teacher will be notified before each survey week that all OJT students must turn in their timecards and the Teacher will verify OJT hours to the data entry clerk.

Finding 21 [Ref. 9008] One ESE student was not reported in accordance with the student's Matrix of Services form.

Corrective Action: The School Staffing Specialist will verify that each student's Matrix of Services is reported correctly during each reporting survey week.

Finding 22 [Ref. 9070] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach.

Corrective Action: Personal Service Contract Employees assigned to students will not be hired without an active Florida teaching certificate.

Flagler-Palm Coast High School (#0091)

Finding 23 [Ref.9101] The course schedules for several students were incorrectly reported. The School's bell schedule supported 1,530 instructional minutes per week and met the minimum reporting CMW, however, the students' course schedules were not reported in agreement with the School's bell schedule. The students were generally reported for 1,685 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only this School or within the District for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting does not affect their ultimate funding level.

Corrective Action: All student hours will be compared to the school bell schedule by MIS before the student hours are transmitted to the Department of Education.

Finding 24 [Ref.9102/9103/9104] ELL Committees were not convened for six students (Ref. 9102/03/04) by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (five students) to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We also noted that the ELL Student Plan for one of the students was not updated for the 2014-15 school year (Ref. 9103) and the English language proficiency for one of the students was not assessed within 30 school days prior to the student's DEUSS anniversary date (Ref. 9104).

Corrective Action: The District ESOL Staff will monitor placement, re-evaluation, extension of services and updating of student plans. Staff training and support are being provided to ensure appropriate student placement, monitoring and documentation.

Finding 25 [Ref. 9105] The course schedule for one ESE student incorrectly reported one of the student's courses in Program No. 113 (Grades 9-12 with ESE Services) but should have reported this course in Program No. 254 (ESE support Level 4) in accordance with the rest of the student's schedule and in accordance with the student's Matrix of Services form.

Corrective Action: The School Staffing Specialist will review all ESE student files in their school to verify accuracy in course reporting with each teacher.

Finding 26 [Ref. 9106] The timecard for one Career Education 9-12 student who participated in OJT was not available at the time of our examination and could not be subsequently located.

Corrective Action: The OJT teacher and their supervising administrator will verify and attach all timecards each semester to a permanent file in the principals' office.

Finding 27 [Ref. 9170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Technical Education but taught courses that required certification in Business Education. We also noted that the parents of the students were not notified of the teacher's out-of-field status.

Corrective Action: Human Resources will hire only highly qualified teachers and the school Principal will only assign classes to teachers that are certified to teach those classes.

Finding 28 [Ref. 9171] One teacher taught Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher's out-of-field status.

Corrective Action: The Principal and Human Resources Dept. have been notified to review the status of all teachers actively teaching English Language Learners for ESOL compliance. Teachers who are out of compliance with ESOL are notified by HR and the parents receive a letter informing them of the teacher's ESOL out of compliance status.

iFlagler Virtual Franchise (#7004)

Finding 29 [Ref. 700401] The course schedules for three Basic virtual education students were incorrectly reported. The students earned only four half-credits but were reported for four full-year courses.

Corrective Action: Our Skyward Student software system does not programmatically validate the FTE reported against the course credits. Skyward is changing their logic to include the possible use of the final total for semester virtual courses, but we will validate the system results against credits earned.

STUDENT TRANSPORTATION

Finding 1 [Ref. 51] Our general tests disclosed that 134 students [67 students in the June 2014 reporting survey period (30 students were in our test) and 67 students in the June 2015 reporting survey period (30 students were in our test)] were not identified as Individual with Disabilities Education Act (IDEA) students enrolled for extended school year services or students enrolled in a nonresidential Department of Juvenile Justice program; consequently, the students were not eligible for State transportation funding.

Corrective Action: We will review Summer School student ridership with the (IDEA) Federal grant manager, to exclude students associated with (IDEA) Federal Grant funding to assure ridership counts are exclusive of grant funded students.

Finding 2 [Ref. 52] Our general tests disclosed that four prekindergarten (PK) students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were children of parents who were enrolled in the Teenage Parent Program and should have been reported in the Teenage Parents and Infants ridership category.

Corrective Action: Flagler Palm Coast High School Teenage Parents and Infants program manager will review with transportation during each survey period to ascertain that the infants are reported in the correct ridership category.

Finding 3 [Ref. 53] Our general tests disclosed that seven students (four students were in our test) were incorrectly reported in the Teenage Parents and Infants ridership category as the students were not enrolled in the Teenage Parent Program. We determined that the students were eligible for reporting in the All Other FEFP Eligible Students ridership category.

Corrective Action: Flagler Palm Coast High School Teenage Parents and Infants program manager will review with transportation their enrolled students and match the students with the correct ridership category.

Finding 4 [Ref. 54] Our general tests disclosed that 92 students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. *Individual Educational Plans (IEPs)* were not available to document that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that 86 of the 92 students were eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining 6 students were not otherwise eligible for State transportation funding.

Corrective Action: Our (IDEA) – Pk through Grade 12 Federal grant manager will review with transportation before each survey period, to assure that the (IDEA) (IEPs) documenting student ridership eligibility for weighted ridership category is appropriate and on file in the transportation department.

Finding 5 [Ref. 55] Our general tests disclosed that 43 students (4 students were in our test) were either not listed on the bus drivers' reports (38 students) or were not marked as riding the bus (5 students) during the reporting survey period.

Corrective Action: All bus drivers' reports will be cross-referenced to the ridership reports before the reports are transmitted for each survey period to assure each student's eligibility for State transportation funding.

Finding 6 [Ref. 56] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from the students' assigned schools and were not otherwise eligible for State transportation funding.

Corrective Action: Transportation will review before each survey period to confirm that all students' participating in bus transportation live more than 2 miles from the students' assigned schools. We are developing an exception reporting system to identify non-eligible students.

Finding 7 [Ref. 57] Ten students in our test were incorrectly reported in the IDEA – PK through grade 12, Weighted ridership category. The students' *IEPs* were either unavailable (one student) or did not indicate that the students met at least one of five criteria required for reporting in a weighted ridership.

Corrective Action: Our (IDEA) – Pk through Grade 12 federal grant manager will review with transportation before each survey period, to assure that the (IDEA) (*IEPs*) documenting student ridership eligibility for weighted ridership category are appropriate and on file in the transportation department.