

**SEMINOLE COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Dr. Walter Griffin served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Jeffrey Bauer	1
Karen Almond	2
Abby Sanchez from 11-22-16	3
Deanne "Dede" F. Schaffner through 11-21-16	3
Amy Lockhart, Chair from 11-22-16, Vice Chair through 11-21-16	4
Dr. Tina Calderone, Vice Chair from 11-22-16, Chair through 11-21-16	5

The team leader was Joel Pierre, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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SEMINOLE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
ELL	English Language Learner
EP	Educational Plan
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IFSP	Individualized Family Support Plan
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12, the Seminole County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2017. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 24 of the 118 students in our Career Education 9-12 test. None of the 118 students in our Career Education 9-12 test attended charter schools.

Noncompliance related to the reported FTE student enrollment resulted in 41 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.0228 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 11.2247 (8.2282 applicable to District schools other than charter schools and 2.9965 applicable to charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of negative 3 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2017, was \$4,160.71 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$46,703 (negative 11.2247 times \$4,160.71), of which \$34,235 is applicable to District schools other than charter schools and \$12,468 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 DOE.

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Seminole County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 66 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$228.3 million was provided through the FEFP to the District for the District-reported 67,054.64 unweighted FTE as recalibrated, which included 1,796.00 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 PK 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 on 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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.

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE 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 by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

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 classified as a student with a disability under the IDEA, 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 Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$11.5 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

Report on Full-Time Equivalent Student Enrollment

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time our examination and could not be subsequently located for students in Career Education 9-12, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *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, 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; accordingly, we express no such opinion. 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

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.

internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent 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.

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 30, 2018

SCHEDULE A

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

Reported FTE Student Enrollment

The funding provided by the FEFP is based on 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, ESOL, 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, 2017, the Seminole County District School Board (District) reported to the DOE 67,054.64 unweighted FTE as recalibrated, which included 1,796.00 unweighted FTE as recalibrated for charter schools, at 66 District schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2017. (See NOTE B.) The population of schools (74) consisted of the total number of brick and mortar schools, including charter schools, and cost centers in the District that offered courses as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (27,612) 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 OJT.

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 24 of the 118 students in our Career Education 9-12 test.² None of the students in our Career Education 9-12 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students</u>	<u>Recalibrated</u>		<u>Proposed</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	71	14	21,713	159	0	48,570.6200	114.3856	15.4562
Basic with ESE Services	73	15	4,849	148	5	14,503.9200	110.5126	(.9438)
ESOL	61	11	665	161	14	2,106.8300	106.6416	(12.7513)
ESE Support Levels 4 and 5	54	11	165	104	7	334.8400	66.0675	(1.8936)
Career Education 9-12	12	4	<u>220</u>	<u>118</u>	<u>24</u>	<u>1,538.4300</u>	<u>24.9554</u>	<u>(2.8903)</u>
All Programs	74	15	<u>27,612</u>	<u>690</u>	<u>50</u>	<u>67,054.6400</u>	<u>422.5627</u>	<u>(3.0228)</u>

² For Career Education 9-12, the material noncompliance is composed of Findings 5, 6, 7, 16, 17 and 31 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (647, of which 621 are applicable to District schools other than charter schools and 26 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 ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 176 and found exceptions for 11 teachers. Ten (6 percent) of the 176 teachers in our test taught at charter schools but none of the 11 teachers with exceptions taught at charter schools.

Proposed Adjustments

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance in which case the reported FTE is taken to zero. (See *SCHEDULES B, C, and D.*)

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	5.3836	1.000	5.3836
103 Basic 9-12	8.0698	1.001	8.0779
111 Grades K-3 with ESE Services	.0332	1.103	.0366
112 Grades 4-8 with ESE Services	(1.4208)	1.000	(1.4208)
113 Grades 9-12 with ESE Services	(.6664)	1.001	(.6671)
130 ESOL	(10.7485)	1.194	(12.8338)
254 ESE Support Level 4	(.1697)	3.607	(.6121)
255 ESE Support Level 5	(.6137)	5.376	(3.2993)
300 Career Education 9-12	(2.8903)	1.001	(2.8932)
Subtotal	(3.0228)		(8.2282)

Charter Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.6685	1.103	1.8404
102 Basic 4-8	.3343	1.000	.3343
111 Grades K-3 with ESE Services	1.1102	1.103	1.2246
130 ESOL	(2.0028)	1.194	(2.3913)
254 ESE Support Level 4	(1.1102)	3.607	(4.0045)
Subtotal	.0000		(2.9965)

Total of Schools

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	1.6685	1.103	1.8404
102 Basic 4-8	5.7179	1.000	5.7179
103 Basic 9-12	8.0698	1.001	8.0779
111 Grades K-3 with ESE Services	1.1434	1.103	1.2612
112 Grades 4-8 with ESE Services	(1.4208)	1.000	(1.4208)
113 Grades 9-12 with ESE Services	(.6664)	1.001	(.6671)
130 ESOL	(12.7513)	1.194	(15.2251)
254 ESE Support Level 4	(1.2799)	3.607	(4.6166)
255 ESE Support Level 5	(.6137)	5.376	(3.2993)
300 Career Education 9-12	(2.8903)	1.001	(2.8932)
Total	(3.0228)		(11.2247)

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 DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0181</u>	<u>#0201</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.4508	.....	2.4201	2.8709
103 Basic 9-12	.....	.4175	.....	.4175
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(.9866)	(.9866)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4508)	(.4999)	(1.4335)	(2.3842)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(.6374)	.....	(.6374)
Total	<u>.0000</u>	<u>(.7198)</u>	<u>.0000</u>	<u>(.7198)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0311</u>	<u>#0421</u>	<u>#0491</u>	<u>#0501</u>	
101	.0000	.....	.....	.....	.....	.0000
102	2.8709	.....	.....	.....	2.5127	5.3836
103	.4175	.6325	.5003	2.4989	.....	4.0492
111	.0000	.....	.....	.....	.....	.0000
112	(.9866)	.....	.....	.....	(.5018)	(1.4884)
113	.0000	.....	(.5003)	.....	.....	(.5003)
130	(2.3842)	.....	.....	(2.4989)	(2.0109)	(6.8940)
254	.0000	(.6325)	.....	.....	.....	(.6325)
255	.0000	.....	.....	.....	.....	.0000
300	<u>(.6374)</u>	<u>.....</u>	<u>.....</u>	<u>(1.8905)</u>	<u>.....</u>	<u>(2.5279)</u>
Total	<u>(.7198)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.8905)</u>	<u>.0000</u>	<u>(2.6103)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0551</u>	<u>#0911</u>	<u>#0931</u>	<u>#9207</u>	
101	.0000	.....	.....	.....	.....	.0000
102	5.3836	.....	.....	.....	.....	5.3836
103	4.0492	.8834	2.4357	.7015	.....	8.0698
111	.0000	.....	.....	.....	.0332	.0332
112	(1.4884)	.....	.....	.....	.0676	(1.4208)
113	(.5003)	(.1661)	.....	.....	.....	(.6664)
130	(6.8940)	(.7173)	(2.4357)	(.7015)	.....	(10.7485)
254	(.6325)	.....	.4628	.....	.....	(.1697)
255	.0000	.....	(.4628)	.....	(.1509)	(.6137)
300	<u>(2.5279)</u>	<u>.....</u>	<u>.....</u>	<u>(.3624)</u>	<u>.....</u>	<u>(2.8903)</u>
Total	<u>(2.6103)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.3624)</u>	<u>(.0501)</u>	<u>(3.0228)</u>

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

Proposed Adjustments (1)

<u>No. Program</u>	<u>Brought Forward</u>	<u>#9228*</u>	<u>#9236*</u>	<u>Total</u>
101 Basic K-3	.0000	.....	1.6685	1.6685
102 Basic 4-8	5.3836	.....	.3343	5.7179
103 Basic 9-12	8.0698	.....	.....	8.0698
111 Grades K-3 with ESE Services	.0332	1.1102	.....	1.1434
112 Grades 4-8 with ESE Services	(1.4208)	.....	.....	(1.4208)
113 Grades 9-12 with ESE Services	(.6664)	.....	.....	(.6664)
130 ESOL	(10.7485)	.....	(2.0028)	(12.7513)
254 ESE Support Level 4	(.1697)	(1.1102)	.....	(1.2799)
255 ESE Support Level 5	(.6137)	.....	.....	(.6137)
300 Career Education 9-12	<u>(2.8903)</u>	<u>.....</u>	<u>.....</u>	<u>(2.8903)</u>
Total	<u>(3.0228)</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.0228)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Seminole County District School Board (District) management is responsible for determining that the FTE student enrollment as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2016-17* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

Proposed Net Adjustments (Unweighted FTE)

Our examination included the July and October 2016 reporting survey periods and the February and June 2017 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2016 reporting survey period, the February 2017 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.

Bear Lake Elementary School (#0031)

1. [Ref. 3102] The automated attendance records for the February 2017 reporting survey period were not certified by the School's Principal as required by SBE Rule 6A-1.044(9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 12 and 13. However, since our examination procedures disclosed that the automated records were properly supported by source attendance documentation and we could validate that our test students were in attendance at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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2. [Ref. 3101] Although one ELL student met the criteria for exit from the ESOL Program based on the Spring 2016 English Language Proficiency Assessment and Florida Standards Assessment in English Language Arts scores, the ELL Committee did not document the rationale for its recommendation of the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.4508	
130 ESOL	(.4508)	.0000
		.0000

Findings

Seminole High School (#0181)

3. [Ref. 18101] An ELL Committee for one ELL student was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3587	
130 ESOL	<u>(.3587)</u>	.0000

4. [Ref. 18102] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.0721	
130 ESOL	<u>(.0721)</u>	.0000

5. [Ref. 18103] School records did not evidence that two Career Education 9-12 students who participated in OJT worked during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(.2020)</u>	(.2020)
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6. [Ref. 18104] The timecards for three 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>(.4354)</u>	(.4354)
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7. [Ref. 18105] Our review of the School's *Unrecorded Class Attendance Reports* for the October 2016 reporting survey period disclosed that one teacher was listed as not having submitted student attendance. Consequently, we could not validate the attendance of one student's course (who was in our Career Education 9-12 test) that was taught by this teacher. We propose the following adjustment:

103 Basic 9-12	<u>(.0824)</u>	(.0824)
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8. [Ref. 18170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Business Education but taught a course that required certification in Science. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Seminole High School (#0181) (Continued)

103 Basic 9-12	.0691	
130 ESOL	(.0691)	.0000
		(.7198)

South Seminole Middle School (#0201)

9. [Ref. 20101] The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.9866	
112 Grades 4-8 with ESE Services	(.9866)	.0000

10. [Ref. 20102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date 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	.3117	
130 ESOL	(.3117)	.0000

11. [Ref. 20103] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8550	
130 ESOL	(.8550)	.0000

12. [Ref. 20170] One teacher taught Basic subject area classes that included ELL students but 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:

102 Basic 4-8	.2668	
130 ESOL	(.2668)	.0000
		.0000

Endeavor School (#0311)

13. [Ref. 31170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught courses that required certification in ESE. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Endeavor School (#0311) (Continued)

103 Basic 9-12	.6325	
254 ESE Support Level 4	<u>(.6325)</u>	<u>.0000</u>
		<u>.0000</u>

Oviedo High School (#0421)

14. [Ref. 42101] The EP for one student enrolled in the Gifted Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5003	
113 Grades 9-12 with ESE Services	<u>(.5003)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Brantley High School (#0491)

15. [Ref. 49101] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.3541	
130 ESOL	<u>(.3541)</u>	<u>.0000</u>

16. [Ref. 49102] More work hours were reported for one Career Education 9-12 student who participated in OJT than were supported by the student's timecard. We propose the following adjustment:

300 Career Education 9-12	<u>(.0496)</u>	<u>(.0496)</u>
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17. [Ref. 49103] School records did not evidence that 13 Career Education 9-12 students who participated in OJT worked during the applicable reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	<u>(1.8409)</u>	<u>(1.8409)</u>
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18. [Ref. 49170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Social Science but taught a course that required certification in Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lake Brantley High School (#0491) (Continued)

103 Basic 9-12	2.1448	
130 ESOL	<u>(2.1448)</u>	.0000
		<u>(1.8905)</u>

Teague Middle School (#0501)

19. [Ref. 50101] A valid IEP during the October 2016 reporting survey period for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5018	
112 Grades 4-8 with ESE Services	<u>(.5018)</u>	.0000

20. [Ref. 50102] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date 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	.4309	
130 ESOL	<u>(.4309)</u>	.0000

21. [Ref. 50103] The *ELL Student Plan (Plan)* for one ELL student was incomplete as the course schedule identifying which courses were to employ ESOL strategies was not made part of the *Plan* until October 20, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3601	
130 ESOL	<u>(.3601)</u>	.0000

22. [Ref. 50170/71] Two teachers were not properly certified and were not approved by the School Board to teach out-of-field. One teacher held certification in Elementary Education, ESOL, and Reading (Ref. 50170) but taught courses that required certification in Middle Grades. The other teacher (Ref. 50171) held certification in Biology but taught a course that required certification in Physical Science. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 50170</u>		
102 Basic 4-8	.8692	
130 ESOL	<u>(.8692)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Teague Middle School (#0501) (Continued)

Ref. 50171

102 Basic 4-8

.3507

130 ESOL

(.3507)

.0000

.0000

Lake Howell High School (#0551)

23. [Ref. 55101] A valid IEP during the February 2017 reporting survey period for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12

.1661

113 Grades 9-12 with ESE Services

(.1661)

.0000

24. [Ref. 55102] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12

.2861

130 ESOL

(.2861)

.0000

25. [Ref. 55170] One teacher taught Basic subject area classes that included ELL students but 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:

103 Basic 9-12

.4312

130 ESOL

(.4312)

.0000

.0000

Winter Springs High School (#0911)

26. [Ref. 91101] One ELL student was reported beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12

.7812

130 ESOL

(.7812)

.0000

27. [Ref. 91102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Winter Springs High School (#0911) (Continued)

254 ESE Support Level 4	.4628	
255 ESE Support Level 5	<u>(.4628)</u>	.0000

28. [Ref. 91171] One teacher taught a Basic subject area class that included an ELL student but 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:

103 Basic 9-12	.1468	
130 ESOL	<u>(.1468)</u>	.0000

29. [Ref. 91172] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Biology but taught courses that required certification in Physical Science. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.5077	
130 ESOL	<u>(1.5077)</u>	.0000
		<u>.0000</u>

Hagerty High School (#0931)

30. [Ref. 93101] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2858	
130 ESOL	<u>(.2858)</u>	.0000

31. [Ref. 93102] The timecards were not available at the time of our examination and could not be subsequently located for four Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.3624)</u>	(.3624)
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32. [Ref. 93170] One teacher was not properly certified and was not approved by the School Board to teach out-of-field. The teacher held certification in Mathematics and Educational Leadership but taught a course that required certification in English and the
(*Finding Continues on Next Page*)

Findings

Hagerty High School (#0931) (Continued)

ESOL endorsement. We also noted that the students' parents were not notified of the teacher's out-of-field status in ESOL and the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.3465	
130 ESOL	<u>(.3465)</u>	.0000

33. [Ref. 93171] One teacher taught English to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the ELL student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.0692	
130 ESOL	<u>(.0692)</u>	.0000
		<u>(.3624)</u>

Hospital Homebound Program (#9207)

34. [Ref. 920701] The homebound instructor's contact log indicated that one ESE student enrolled in the Hospital and Homebound Program did not receive homebound services during the February 2017 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0501)</u>	(.0501)
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35. [Ref. 920702] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' intermittent enrollment in the Hospital and Homebound Program. The students were only scheduled for on-campus instruction during the reporting survey periods; consequently, the students should have been reported in Program No. 111 Grades K-3 with ESE Services or Program No. 112 Grades 4-8 with ESE Services. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0332	
112 Grades 4-8 with ESE Services	.0676	
255 ESE Support Level 5	<u>(.1008)</u>	.0000
		<u>(.0501)</u>

Findings

UCP Seminole Child Development (#9228) Charter School

36. [Ref. 922801] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

111 Grades K-3 with ESE Services	.6101	
254 ESE Support Level 4	<u>(.6101)</u>	.0000

37. [Ref. 922802] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's IFSP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	<u>.0000</u>

.0000

Seminole Science Charter School (#9236)

38. [Ref. 923604] Our examination of the School's attendance records disclosed that manual substitute teacher attendance records were not retained. Since we were able to verify the attendance for our test students for at least 1 day during the reporting survey periods, we present this disclosure finding with no proposed adjustment

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39. [Ref. 923601] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8317	
130 ESOL	<u>(.8317)</u>	.0000

40. [Ref. 923602] One ELL student's English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date 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	.3343	
130 ESOL	<u>(.3343)</u>	.0000

41. [Ref. 923603] The *ELL Student Plan (Plan)* for one student was incomplete as the *Plan* did not include the student's course schedule identifying the courses which were to employ ESOL strategies. We propose the following adjustment:

		Proposed Net Adjustments (Unweighted FTE)	
<u>Findings</u>			
<u>Seminole Science Charter School (#9236)</u> (Continued)			
101 Basic K-3	.8368		
130 ESOL	<u>(.8368)</u>	<u>.0000</u>	
		<u>.0000</u>	
Proposed Net Adjustment		<u>(3.0228)</u>	

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the 3-year base period is timely assessed and ELL Committees are timely convened subsequent to the assessments; (4) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (6) only students who are in membership and attendance at least 1 day during the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (7) IEPs and EPs are timely completed and maintained in the students' files; (8) *ELL Student Plans* are timely prepared, identify all of the courses that are to employ ESOL strategies, and the students' records are retained in readily accessible files; (9) ESE students are reported in accordance with the students' *Matrix of Services* forms; (10) students in the Hospital and Homebound Program are reported in the proper FEFP funding categories for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs that are properly maintained; (11) there is evidence that *Matrix of Services* forms are timely prepared and are reviewed and updated as necessary when students' IFSPs are reviewed or updated to ensure that the *Matrix of Services* form accurately reflect the services in effect during the reporting survey period; (12) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field, and parents are timely notified when their children are assigned to teachers teaching out of field; and (13) out-of-field teachers earn the in-service training points required by SBE Rules 6A-6.0907 or 6A-1.0503, FAC, and the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2016-17

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

SBE Rule 6A-1.04513, FAC, *Maintaining Auditable FTE Records*

FTE General Instructions 2016-17

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, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2016-17

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, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*
Matrix of Services Handbook (2015 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, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-6.0907, FAC, *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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Seminole County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to PK 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 SBE. The geographic boundaries of the District are those of Seminole County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 66 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$ 228.3 million was provided through the FEFP to the District for the District-reported 67,054.64 unweighted FTE as recalibrated, which included 1,796.00 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 PK 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 on 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 PK 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 courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses 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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the Department of Juvenile Justice for students beyond the 180-day school year.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE 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 2016-17 school year were conducted during and for the following weeks: Survey 1 was performed July 11 through 15, 2016; Survey 2 was performed October 10 through 14, 2016; Survey 3 was performed February 6 through 10, 2017; and Survey 4 was performed June 12 through 16, 2017.

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) ESOL, (3) ESE, 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, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *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 DOE for the fiscal year ended June 30, 2017. 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. Bear Lake Elementary School	1 and 2
2. Seminole High School	3 through 8
3. South Seminole Middle School	9 through 12
4. Endeavor School	13
5. Oviedo High School	14
6. Lake Brantley High School	15 through 18
7. Teague Middle School	19 through 22
8. Lake Howell High School	23 through 25
9. Winter Springs High School	26 through 29
10. Hagerty High School	30 through 33
11. Seminole County Virtual Franchise	NA
12. Seminole Academy of Digital Learning	NA
13. Hospital Homebound Program	34 and 35
14. UCP Seminole Child Development*	36 and 37
15. Seminole Science Charter School*	38 through 41

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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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

Report on Student Transportation

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017. 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 2016-17* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2017.

Other Reporting Required by Government Auditing Standards

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses³ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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; accordingly, we express no such opinion. 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. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements 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.

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

Purpose of this Report

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
November 30, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Seminole County District School Board (District) must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, 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(2), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested student transportation as reported to the DOE for the fiscal year ended June 30, 2017. (See NOTE B.) The population of vehicles (723) consisted of the total number of vehicles (buses, vans, or passenger cars) reported by the District for all reporting survey periods. For example, a vehicle that transported students during the July and October 2016 and February and June 2017 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (55,710) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	4
Hazardous Walking	636
IDEA – PK through Grade 12, Weighted	968
All Other FEFP Eligible Students	<u>54,102</u>
Total	<u>55,710</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of DIT, if any, are not included in our error-rate determination.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 357 of the 55,710 students reported as being transported by the District.	3	(1)
In conjunction with our general tests of student transportation we identified certain issues related to 2 additional students.	<u>2</u>	<u>(2)</u>
Total	<u>5</u>	<u>(3)</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 DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Seminole County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *Student Transportation General Instructions 2016-17* issued by the DOE. 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 2016 reporting survey periods and the February and June 2017 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 (e.g., once for the October 2016 reporting survey period and once for the February 2017 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that one PK student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was not classified as a student with disabilities under the IDEA and was not the child of a student enrolled in a Teenage Parent Program. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a virtual education program during the reporting survey period and did not require transportation. Consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

Findings

October 2016 Survey

90 Days in Term

All Other FEFP Eligible Students	(1)	(1)
----------------------------------	-----	-----

3. [Ref. 53] The ridership category for two ESE students in our test was incorrectly reported. The IEP for one PK ESE student in the IDEA - PK through Grade 12, Weighted ridership category during the October 2016 reporting survey period did not indicate that the student met at least one of the five criteria required for reporting in the weighted category and should have been reported in the All Other FEFP Eligible Students ridership category. The other ESE student was reported in the All Other FEFP Eligible Students ridership category during the June 2017 reporting survey period; however, the student's IEP indicated that the student met at least one of the five criteria required for reporting in a weighted ridership category and should have been reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

October 2016 Survey

90 Days in Term

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

June 2017 Survey

16 Days in Term

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

4. [Ref. 55] One student was incorrectly reported in the Hazardous Walking ridership category. The student's route from home to school did not cross a hazardous condition and the student was not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2017 Survey

90 Days in Term

Hazardous Walking	(1)	(1)
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5. [Ref. 57] Our general tests disclosed that the number of DIT was incorrectly reported for two students in the June 2017 reporting survey period. The students were reported for 10 DIT rather than the 11 DIT supported by the District's summer instructional calendar. We propose the following adjustment:

Findings	Students Transported Proposed Net <u>Adjustments</u>	
June 2017 Survey		
<u>11 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	2	
<u>10 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(2)</u>	<u>0</u>
Proposed Net Adjustment		<u>(3)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (2) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; (3) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (4) only students who live less than 2 miles from their assigned school and cross a designated hazardous walking location are reported in the Hazardous Walking ridership category; and (5) the number of DIT are accurately reported.

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*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

Student Transportation General Instructions 2016-17

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the Seminole County District School Board (District) student transportation and related areas is provided below.

1. Student Eligibility

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 classified as a student with a disability under the IDEA, 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(2), Florida Statutes.

2. Transportation in Seminole County

For the fiscal year ended June 30, 2017, the District received \$11.5 million for student transportation as part of the State funding through the 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 Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2016	4	15	-
October 2016	346	27,961	3,127
February 2017	346	27,624	3,170
June 2017	<u>27</u>	<u>110</u>	<u>-</u>
Totals	<u>723</u>	<u>55,710</u>	<u>6,297</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*

SBE Rules, Chapter 6A-3, FAC, *Transportation*

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2017. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE



WALT GRIFFIN, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0004
Fax: (407) 320-0281

November 26, 2018

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

Attn: Sherrill F. Norman

Dear Ms. Norman:

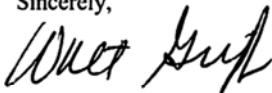
A review of the draft report titled "Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation", delivered to my office on November 16, 2018 has been completed by staff of Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of fiscal year ending in 2017 found that the Seminole County District School Board complied with State requirements found in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the FTE General Instructions 2016-17 issued by the Department of Education. We acknowledge that you found areas of noncompliance with 5 of the 148 Basic Students with ESE services sample, 14 of the 161 student records in the ESOL sample, 7 of the 104 student records in the ESE Support Levels 4 and 5 sample. We acknowledge material noncompliance with 24 of the 118 student records in the Career Education 9-12 (OJT) sample. The audit of 2016-17 data resulted in identifying three primary areas where there were reporting and/or record deficiencies; these areas included 1) ESOL student records in the selected sample, 2) ESE student records in the selected sample, and 3) Career Education (OJT) student records in the selected sample. In addition, the audit resulted in identifying teachers in the sample population who did not meet State requirements governing certification and errors in reporting of student transportation. We will address each of these areas, both in general terms and specific detail, as part of our response. Details related to data reporting or records management errors in ESOL, ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies as part of the district's data quality campaign.

1. **General Reporting Errors and Records Management Discrepancies.** SCPS continues to use a *Continuous Improvement Model (CIM)* to assist with identifying and correcting data deficiencies within the organization. The model includes 5 basic steps: identify specific data discrepancies, define potential solutions, implement selected solution, monitor data quality, and evaluate effectiveness of the change. The CIM practice was enhanced at the beginning of the 2012-13 fiscal year with the addition of an administrator in charge of the district's new data quality campaign. The SCPS Data Quality Administrator continues to work with the schools to provide actionable solutions to data quality errors. The school district continues to evaluate current processes and documentation, identify areas of weaknesses, and correct these areas while at the same time improving consistency throughout the district in terms of data collection, entry, and maintenance as well as strengthening proper communication among all stakeholders. All areas noted in your recent review of sample student records including attendance findings (3102, 18105, and 923604), are focal points in the system for improving data quality.

2. **ESE Program.** SCPS agrees with all of the findings in the ESE program. Your report noted discrepancies with ESE program related data ranging from missing or incomplete files to students not reported in accordance with their *Matrix of Services* forms. The root cause of errors in some of your findings, such as those noted in Ref. #s 20101, 42101, 50101, and 55101 occurred due to data being unavailable for review. SCPS will re-evaluation record management and retention protocol for effectiveness. Transition to an online registration process will help to eliminate some data transfer issues. Other findings, such as those noted in 91102 920701, 920702, 922801, and 922802 were mostly related to data entry errors. Whether the errors were related to records management/retention issues or data entry discrepancies, each will be addressed through additional training and/or process revisions. Training for data entry personnel is an ongoing process that is continually monitored by the district. A new state student system (PEER) for ESE records was implemented in the 2017-18 academic school year. SCPS anticipates less errors as a result of the new system, especially in the area of state reporting requirements.
3. **Career Education Program.** SCPS agrees with the findings in the Career Education program (18103, 18104, 49102, 49103, and 93102). Exceptions found in the 2016-17 fiscal year range from missing timecards to over reporting of hours worked during survey week. The district implemented an annual review process with teachers of OJT students several years ago. This process has significantly improved recordkeeping in the OJT program. However, this area continues to be a challenge for Seminole County as our Career Education programs grow. Future plans include school monitoring and collection of timecards at the end of the *Membership Week* for both Surveys 2 and 3. The timecards will be stored in a central location for principal review. This process should eliminate any future instances of missing timecards while providing quick identification of discrepancies in recordkeeping practices at the school level.
4. **ESOL/ELL.** SCPS agrees with the findings 3101, 18101, 18102, 20102, 20103, 20170, 49101, 50102, 55102, 50103, 55170, 91101, 91171, 93101, 923601, 923602, 923603 related to data entry errors, teaching certification and ESOL exit dates not properly maintained. A new out of field certification process and scheduling procedures are being implemented to help eliminate some of these findings in future audits. Continual training is provided to ESOL data entry clerks to help to correct data entry errors.
5. **Certification:** SCPS agrees with the findings 18170, 20170, 31170, 49170, 55170, 50170/71, 91171, 91172, 93170, 93171 A new process has been implemented to identify and report out of field teachers for Surveys 2 and 3.
6. **Transportation.** SCPS agrees with your Transportation findings on all points. Data reporting and accuracy problems specific to transportation involved students who live within two miles of the school and receive transportation but are not state funded, incorrect All other FEFP eligible student ridership category, incorrect number of days in term (DIT) summer calendar, incorrect or outdated IEPs, and students reported incorrectly in *Hazardous Walking* zones. The district's transportation department will continue to conduct quality assurance checks on random samples of their data on an annual basis.

Seminole County Public Schools would like to thank Mr. Joel Pierre for his effort in providing a fair and reliable audit. Mr. Pierre presented clear examples in his report of the deficiencies found during the audit. SCPS will continue to consider the FEFP/FTE Audit as an opportunity to improve the quality of its data used internally and reported to the Department of Education. If you have questions please do not hesitate contacting my office.

Sincerely,



Walt Griffin, Ed. D
Superintendent