

**MARTIN 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, Laurie J. Gaylord served as Superintendent and the following individuals served as Board members:

	District No.
Christia Li Roberts, Vice-Chair from 11-22-16	1
Marsha Powers, Chair through 11-21-16	2
Rebecca Negron	3
Tina McSoley, Chair from 11-22-16 Vice-Chair through 11-21-16	4
Michael DiTerlizzi	5

The team leader was Bernice Rivas 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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MARTIN COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 ESOL, ESE Support Levels 4 and 5, and student transportation, the Martin 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 25 of the 176 students in our ESOL test and 17 of the 144 students in our ESE Support Levels 4 and 5 test. None of the students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 33 of the 316 students in our student transportation test in addition to 24 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 37 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 2.1105 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 41.6233 (all applicable to District schools other than charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 45 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 \$173,182 (negative 41.6233 times \$4,160.71).

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 Martin 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 Martin 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 elected Superintendent of Schools. The District had 27 schools other than charter schools, 2 charter schools, and 3 cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$10.5 million was provided through the FEFP to the District for the District-reported 18,743.78 unweighted FTE as recalibrated, which included 275.98 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 \$2.9 million for student transportation as part of the State funding through the FEFP.

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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

Report on Full-Time Equivalent Student Enrollment

We have examined the Martin 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 English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Martin 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

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.

above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported 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
December 7, 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 Martin County District School Board (District) reported to the DOE 18,743.78 unweighted FTE as recalibrated, which included 275.98 unweighted FTE as recalibrated for charter schools, at 27 District schools other than charter schools, 2 charter schools, and 3 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 (32) consisted of the total number of brick and mortar schools, including charter schools, and cost centers in the District that offered courses in the FEFP-funded programs. The population of students (6,159) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 25 of the 176 students in our ESOL test² and 17 of the 144 students in our ESE Support Levels 4 and 5 test.³ None of the 176 students in our ESOL test attended charter schools. Twenty-four of the 144 students in our ESE Support Levels 4 and 5 test attended charter schools and none of the 17 students with exceptions 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 at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	28	8	3,816	81	0	13,147.3800	62.5339	32.5118
Basic with ESE Services	28	7	796	49	4	3,417.4800	44.4681	(1.1289)
ESOL	22	7	1,227	176	25	1,484.9400	130.2379	(19.6514)
ESE Support Levels 4 and 5	12	6	320	144	17	221.5900	89.1347	(13.8420)
Career Education 9-12	5	0	0	0	0	472.3900	.0000	.0000
All Programs	32	10	6,159	450	46	18,743.7800	326.3746	(2.1105)

² For ESOL, the material noncompliance is composed of Findings 17, 18, 21, 23, 24, 25, 31, and 34 on *SCHEDULE D*.

³ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, 7, 8, 11, 12, 28, and 35 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (285, of which 279 are applicable to District schools other than charter schools and 6 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. From the population of teachers, we selected 96 and found exceptions for 9 teachers. Three (3 percent) of the 96 teachers in our test taught at charter schools and none of the 9 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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	15.8707	1.103	17.5054
102 Basic 4-8	12.6856	1.000	12.6856
103 Basic 9-12	3.9555	1.001	3.9595
111 Grades K-3 with ESE Services	(.4247)	1.103	(.4684)
112 Grades 4-8 with ESE Services	(.5230)	1.000	(.5230)
113 Grades 9-12 with ESE Services	(.1812)	1.001	(.1814)
130 ESOL	(19.6514)	1.194	(23.4638)
254 ESE Support Level 4	(13.1585)	3.607	(47.4627)
255 ESE Support Level 5	(.6835)	5.376	(3.6745)
Total	<u>(2.1105)</u>		<u>(41.6233)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the 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>#0070</u>	<u>#0071</u>	<u>#0101</u>	
101 Basic K-3	.....	.....	.4999	.4999
102 Basic 4-8	5.2624	.....	.....	5.2624
103 Basic 9-12	2.7333	.....	.....	2.7333
111 Grades K-3 with ESE Services	.....	.0752	(.4999)	(.4247)
112 Grades 4-8 with ESE Services	.9770	.....	.....	.9770
113 Grades 9-12 with ESE Services	.5000	.....	.....	.5000
130 ESOL	.....	.....	.....	.0000
254 ESE Support Level 4	(12.0232)	.....	.....	(12.0232)
255 ESE Support Level 5	<u>.5000</u>	<u>(.1352)</u>	<u>.....</u>	<u>.3648</u>
Total	<u>(2.0505)</u>	<u>(.0600)</u>	<u>.0000</u>	<u>(2.1105)</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>#0111</u>	<u>#0131</u>	<u>#0291</u>	<u>#0294</u>	
101	.4999	3.1904	.....	9.7404	.7180	14.1487
102	5.2624	.8897	.7872	3.5073	.1950	10.6416
103	2.7333	.....	.....	.....	1.2222	3.9555
111	(.4247)	.....	.....	.....	.....	(.4247)
112	.9770	(.5000)	.....	.....	.....	.4770
113	.5000	.....	.....	.....	(.6812)	(.1812)
130	.0000	(3.5801)	(.7872)	(13.2477)	.....	(17.6150)
254	(12.0232)	.....	.....	.....	(1.1353)	(13.1585)
255	<u>.3648</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.3187)</u>	<u>.0461</u>
Total	<u>(2.1105)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1105)</u>

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

<u>No.</u> <u>Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#0331</u>	<u>#0371</u>	
101 Basic K-3	14.1487	.....	1.7220	15.8707
102 Basic 4-8	10.6416	.7794	1.2646	12.6856
103 Basic 9-12	3.9555	.....	.....	3.9555
111 Grades K-3 with ESE Services	(.4247)	.....	.....	(.4247)
112 Grades 4-8 with ESE Services	.4770	.....	(1.0000)	(.5230)
113 Grades 9-12 with ESE Services	(.1812)	.....	.....	(.1812)
130 ESOL	(17.6150)	(.7794)	(1.2570)	(19.6514)
254 ESE Support Level 4	(13.1585)	.....	.....	(13.1585)
255 ESE Support Level 5	<u>.0461</u>	<u>.....</u>	<u>(.7296)</u>	<u>(.6835)</u>
Total	<u>(2.1105)</u>	<u>.0000</u>	<u>.0000</u>	<u>(2.1105)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Martin 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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.

Districtwide – Reporting of Bell Schedules

1. [Ref. 7008/11105/13102/29103/29401/33102/37104] The course schedules for several students attending seven of the ten schools in our tests were incorrectly reported. The bell schedules provided by the seven schools supported varying numbers of instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules reported were not always in agreement with the schools' bell schedules. We noted varying differences ranging from 150 CMW to 450 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to each school's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

Riverbend Academy (#0070)

2. [Ref. 7001/7009] Our examination of the School's attendance record keeping procedures disclosed that, contrary to the requirements set forth in SBE Rule (*Finding Continues on Next Page*)

Findings

Riverbend Academy (#0070) (Continued)

6A-1.044(3) and (9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 13, adequate procedures had not been implemented to ensure that sufficient documentation (i.e., detailed attendance rosters of students who were absent and present) was retained to support the attendance taken by substitute teachers (Ref. 7009). In addition, the Academy's Principal did not certify the completeness and accuracy of the attendance records for the 2016-17 school year (Ref. 7009). However, we could validate that the attendance activity in Focus (the District's electronic record keeping system) was reliable and evidenced that our test students were in attendance at least 1 of the 11 days during each reporting survey period except for five ESE students (Ref. 7001) who withdrew from school prior to the reporting survey periods and should not have been reported for FEFP funding. We propose the following adjustment:

<u>Ref. 7001</u>		
254 ESE Support Level 4	(2.0505)	
<u>Ref. 7009</u> - Administrative only	<u>.0000</u>	(2.0505)

3. [Ref. 7002] The *Matrix of Services* forms for two ESE students were not available at the time our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2467	
113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.7467)</u>	.0000

4. [Ref. 7003] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

5. [Ref. 7004] 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	(.5000)	
255 ESE Support Level 5	<u>.5000</u>	.0000

Findings

Riverbend Academy (#0070) (Continued)

6. [Ref. 7005] The *Hospital/Homebound Medical Referral Form* (evidencing the physician’s statement) for one ESE student was not timely completed or signed by the physician to support the student’s placement in the Hospital and Homebound Program. Subsequent to our inquiries, Academy personnel provided a *Hospital/Homebound Medical Referral Form* dated July 10, 2018, which was after the February 2017 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.5000	
254 ESE Support Level 4	<u>(.5000)</u>	.0000

7. [Ref. 7006] The *Matrix of Services* form that accompanied the May 4, 2016, IEP for one ESE student was not completed until November 2, 2016, which was after the October 2016 reporting survey. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.2303	
254 ESE Support Level 4	<u>(.2303)</u>	.0000

8. [Ref. 7007] The *Meeting Participants* signature page associated with one ESE student’s IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

9. [Ref. 7071/72/73/74] Four teachers were not properly certified and were not approved by the School Board to teach out of field in ESE (Ref. 7071/74); Middle Grade General Science (Ref. 7072); or Spanish, English, Math, Biology, Earth/Space Science, Social Science and Reading (Ref. 7073). We also noted that the parents of the students were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 7071</u>		
103 Basic 9-12	.4090	
254 ESE Support Level 4	<u>(.4090)</u>	.0000

<u>Ref. 7072</u>		
102 Basic 4-8	4.0958	
254 ESE Support Level 4	<u>(4.0958)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Riverbend Academy (#0070) (Continued)

<u>Ref. 7073</u>		
103 Basic 9-12	1.8243	
254 ESE Support Level 4	<u>(1.8243)</u>	.0000
<u>Ref. 7074</u>		
102 Basic 4-8	.1666	
254 ESE Support Level 4	<u>(.1666)</u>	<u>.0000</u>
		<u>(2.0505)</u>

ESE Homebound (#0071)

10. [Ref. 7104] Our examination of the School’s attendance procedures disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044(9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 12 and 13, the Principal did not certify the completeness and accuracy of student attendance for the 2016-17 school year. Since we could not validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

11. [Ref. 7101] School records did not demonstrate that the *Matrix of Services* form for one ESE student was reviewed and updated when the student’s new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.0752	
255 ESE Support Level 5	<u>(.0752)</u>	.0000

12. [Ref. 7102] One ESE student was not in attendance at school and did not begin receiving homebound instruction until October 19, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0600)</u>	<u>(.0600)</u>
		<u>(.0600)</u>

Port Salerno Elementary School (#0101)

13. [Ref. 10102] Our examination of the School’s attendance procedures disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044(9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance* (Finding Continues on Next Page)

Findings

Port Salerno Elementary School (#0101) (Continued)

Recordkeeping System Handbook, pages 12 and 13, the Principal did not certify the completeness and accuracy of student attendance for the 2016-17 school year. In addition, sign-in sheets were not retained for the 2016-17 school year. Since we could not validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

14. [Ref. 10101] An IEP covering the October 2016 reporting survey period for one ESE student was not available at the time of our examination. The student’s file contained an IEP dated November 13, 2015, which was valid through October 2, 2016, (i.e., prior to the reporting survey period) and the following IEP was dated October 19, 2016, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4999	
111 Grades K-3 with ESE Services	<u>(.4999)</u>	<u>.0000</u>
		<u>.0000</u>

Hobe Sound Elementary School (#0111)

15. [Ref. 11104] Our examination of the School’s attendance procedures disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044(9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 12 and 13, the Principal did not certify the completeness and accuracy of student attendance for the 2016-17 school year. Since we could not validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

16. [Ref. 11101] The *Meeting Participants* signature page associated with one ESE student’s IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	<u>.0000</u>

Findings

Hobe Sound Elementary School (#0111) (Continued)

17. [Ref. 11102] One student was incorrectly reported in the ESOL Program. The student had been exited from the ESOL Program on August 15, 2016, which was prior to the October 2016 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3897	
130 ESOL	<u>(.3897)</u>	.0000

18. [Ref. 11103] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	2.3376	
130 ESOL	<u>(2.3376)</u>	.0000

19. [Ref. 11171] One teacher who taught ELL students 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 in ESOL. We propose the following adjustment:

101 Basic K-3	.8528	
130 ESOL	<u>(.8528)</u>	.0000
		<u>.0000</u>

Warfield Elementary School (#0131)

20. [Ref. 13103/13104] Our examination of the School's attendance records disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044(3) and (9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 13, adequate procedures had not been implemented to ensure that sufficient documentation was retained to support the attendance taken by substitute teachers (Ref. 13103). In addition, the School's Principal did not certify the completeness and accuracy of the attendance records for the 2016-17 school year (Ref. 13104). Further, we noted that the manual attendance records taken by one teacher of record documenting the attendance of 12 students were not retained for the February 2017 reporting survey period. School management provided other records (retained documents prepared by the speech and language pathologists, and occupational and physical therapists) to substantiate that the students were in attendance, but the other records were not always in agreement (*Finding Continues on Next Page*)

Findings

Warfield Elementary School (#0131) (Continued)

with the District’s electronic record keeping system (Focus) (Ref. 13103). However, we were able to verify that each of our test students and the 12 students noted above were recorded as in attendance and membership for at least 1 of the 11 days during each reporting survey period and, as such, we present this disclosure finding with no proposed adjustment.

.0000

21. [Ref. 13101] An ELL Committee for one ELL student 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	.7872	
130 ESOL	(.7872)	<u>.0000</u>
		<u>.0000</u>

Pinewood Elementary School (#0291)

22. [Ref. 29105] Our examination of the School’s attendance record keeping procedures involving the use of the District’s electronic record keeping system (Focus) disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, page 8, manual records were not available for those students who were tardy to school. The School’s data clerk used the sign-in sheets to update the attendance in Focus; however, the sign-in sheets were not retained for the 2016-17 school year. Since we could not validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

23. [Ref. 29101] The English language proficiency of three ELL students was not assessed within 30 school days prior to the students’ DEUSS anniversary dates. In addition, ELL Committees for two of the students were either not convened by October 1 or within 30 school days prior to the student’s DEUSS anniversary date to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pinewood Elementary School (#0291) (Continued)

101 Basic K-3	1.5584	
102 Basic 4-8	.3897	
130 ESOL	<u>(1.9481)</u>	.0000

24. [Ref. 29102] The *ELL Student Plan* for one ELL student was not reviewed and updated for the 2016-17 school year. We propose the following adjustment:

101 Basic K-3	.7792	
130 ESOL	<u>(.7792)</u>	.0000

25. [Ref. 29104] The ELL Committees for 14 ELL students were convened prior to the students' English language proficiency assessments; consequently, the results of the assessments were not considered when determining the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

101 Basic K-3	7.4028	
102 Basic 4-8	3.1176	
130 ESOL	<u>(10.5204)</u>	<u>.0000</u>
		<u>.0000</u>

Willoughby Learning Center (#0294)

26. [Ref. 29403] Our examination of the School's attendance record keeping procedures disclosed that procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, School records demonstrated that attendance for students in Grades 9-12 was recorded daily rather than period-by-period, contrary to the requirements set forth in the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook (Handbook)*, page 11. We also noted that the School's Principal did not certify the completeness and accuracy of the attendance records for the 2016-17 school year, contrary to the *Handbook*, pages 12 and 13. Since we could not validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

27. [Ref. 29402] The *Meeting Participants* signature page associated with one ESE student's IEP was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Willoughby Learning Center (#0294) (Continued)

103 Basic 9-12	.6812	
113 Grades 9-12 with ESE Services	<u>(.6812)</u>	.0000

28. [Ref. 29405] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	(.0293)	
255 ESE Support Level 5	<u>.0293</u>	.0000

29. [Ref. 29471/72] Two teachers were not properly certified and were either not approved by the School Board to teach out of field in Elementary Education (Ref. 29471) or were not approved by the School Board to teach out of field in Physical Education (Ref. 29472) until February 21, 2017, which was after the reporting survey periods. We also noted the parents of the students were not notified of one teacher's (Ref. 29471) out-of-field status. We propose the following adjustments:

<u>Ref. 29471</u>		
101 Basic K-3	.6240	
254 ESE Support Level 4	<u>(.6240)</u>	.0000

<u>Ref. 29472</u>		
101 Basic K-3	.0940	
102 Basic 4-8	.1950	
103 Basic 9-12	.5410	
254 ESE Support Level 4	(.4820)	
255 ESE Support Level 5	<u>(.3480)</u>	.0000

.0000

Bessey Creek Elementary School (#0331)

30. [Ref. 33103] Our examination of the School's attendance record keeping procedures involving the use of the District's electronic record keeping system (Focus) disclosed that that, contrary to the requirements set forth in SBE Rule 6A-1.044, FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 13, the sign-in sheets for tardy students were not retained for the 2016-17 school year. In addition, the attendance taken by substitute teachers was not available. We also noted that the School's Principal did not certify the completeness and accuracy of the attendance records for the 2016-17 school year. Since we could not validate that the attendance activity in Focus was (Finding Continues on Next Page)

Findings

Bessey Creek Elementary School (#0331) (Continued)

reliable and evidenced 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.

.0000

31. [Ref. 33101] An ELL Committee for one ELL student 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	.7794	
130 ESOL	<u>(.7794)</u>	<u>.0000</u>
		<u>.0000</u>

Citrus Grove Elementary School (#0371)

32. [Ref. 37105] Our examination of the School’s attendance procedures disclosed that, contrary to the requirements set forth in SBE Rule 6A-1.044(9), FAC, and the DOE *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 12 and 13, the Principal did not certify the completeness and accuracy of student attendance for the 2016-17 school year. Since we could validate that the attendance activity in Focus was reliable and evidenced 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.

.0000

33. [Ref. 37101] The *Meeting Participants* signature page associated with the *Educational Plan* for one 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	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	<u>.0000</u>

34. [Ref. 37102] 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:

101 Basic K-3	.7792	
130 ESOL	<u>(.7792)</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Citrus Grove Elementary School (#0371) (Continued)

35. [Ref. 37103] The on-campus portion of one ESE student’s schedule was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The on-campus instruction should have been reported in Program No. 101 (Basic K-3). We propose the following adjustment:

101 Basic K-3	.7296	
255 ESE Support Level 5	<u>(.7296)</u>	.0000

36. [Ref. 37171] One teacher taught Basic subject area classes 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:

102 Basic 4-8	.2646	
130 ESOL	<u>(.2646)</u>	.0000

37. [Ref. 37172] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until February 1, 2017, which was after the October 2016 reporting survey period. We propose the following adjustment:

101 Basic K-3	.2132	
130 ESOL	<u>(.2132)</u>	<u>.0000</u>
		<u>.0000</u>

Proposed Net Adjustment **(2.1105)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Martin 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 schools' daily instructional and bell schedules; (2) IEPs, EPs, and *Matrix of Services* forms are timely prepared, complete and are retained in the students' files; (3) ESE students are reported in accordance with the students' *Matrix of Services* forms that are maintained in the students' files; (4) there is evidence that *Matrix of Services* forms have been reviewed and updated as necessary when students' IEPs are reviewed or updated to ensure that the *Matrix of Services* forms accurately reflect the IEP services in effect during the reporting survey period; (5) all required participants are involved in the development of students' EPs and IEPs and documentation of this participation is maintained in the students' files; (6) 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; (7) *ELL Student Plans* are timely prepared and retained in the students' files; (8) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (9) parents are timely notified when their children are assigned to teachers teaching out of field; (10) 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*; (11) out-of-field teachers earn the in-service training points required by SBE Rule 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; (12) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (13) completed *Hospital/Homebound Medical Referral Forms* (evidencing physician's statements) covering the applicable reporting survey period are on file to support each student's placement in the Hospital and Homebound Program; (14) schedules for students concurrently enrolled in courses held on-campus and in the Hospital and Homebound Program are reported in the appropriate programs based on the level of service provided in each setting; and (15) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting.

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

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

A summary discussion of the significant features of the Martin 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 Martin 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 Martin 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 elected Superintendent of Schools. The District had 27 schools other than charter schools, 2 charter schools and 3 cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2017, State funding totaling \$10.5 million was provided through the FEFP to the District for the District-reported 18,743.78 unweighted FTE as recalibrated, which included 275.98 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>
Districtwide – Reporting of Bell Schedules	1
1. Riverbend Academy	2 through 9
2. ESE Homebound	10 through 12
3. Port Salerno Elementary School	13 and 14
4. Hobe Sound Elementary School	15 through 19
5. Warfield Elementary School	20 and 21
6. Pinewood Elementary School	22 through 25
7. Willoughby Learning Center	26 through 29
8. Bessey Creek Elementary School	30 and 31
9. Citrus Grove Elementary School	32 through 37
10. The Hope Charter Center for Autism*	NA

* Charter School



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House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Martin 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

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

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Martin 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 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 weaknesses⁴ 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 internal controls related to 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

⁴ 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 G and *MANAGEMENT'S RESPONSE*, respectively. 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.

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
December 7, 2018

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Martin 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 (168) 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 (13,394) 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	15
Hazardous Walking	6
IDEA – PK through Grade 12, Weighted	312
All Other FEFP Eligible Students	<u>13,061</u>
Total	<u>13,394</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 33 of 316 students in our student transportation test.⁵

⁵ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, 7, and 8 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 316 of the 13,394 students reported as being transported by the District.	33	(23)
In conjunction with our general tests of student transportation we identified certain issues related to 24 additional students.	<u>24</u>	<u>(22)</u>
Total	<u>57</u>	<u>(45)</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

Martin 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 four students were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Two of the students were not enrolled in an ESE Program; however, we determined that the students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining two students withdrew from school prior to the February 2017 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

February 2017 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>2</u>	(2)

2. [Ref. 52] Two students in our test were reported in incorrect ridership categories. One ESE student was reported in the Hazardous Walking ridership category; however, a hazardous code had not been assigned to the route the student had taken to school. The other student was reported in the Teenage Parents and Infants ridership category, *(Finding Continues on Next Page)*

Findings

but the student was not enrolled in a Teenage Parent Program in the 2016-17 school year. We determined that both students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2016 Survey

3 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	

February 2017 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

3. [Ref. 53] The IEPs for four ESE students in our test did not document the need for ESY services; consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2016 Survey

3 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	(2)	

June 2017 Survey

16 Days in Term

All Other FEFP Eligible Students	(1)	(4)
----------------------------------	-----	-----

4. [Ref. 54/59] Our general tests disclosed that 29 students (9 students were in our test) were either not marked by the bus drivers as riding a bus (14 students) or were not listed on the bus driver reports (15 students); consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

Ref. 54

July 2016 Survey

3 Days in Term

All Other FEFP Eligible Students	(1)	
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October 2016 Survey

90 Days in Term

Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	(4)	

<u>Findings</u>	<u>Students Transported Proposed Net Adjustments</u>
<p>Ref. 54 (Continued) February 2017 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(2) (9)</p>
<p>Ref. 59 October 2016 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(7)</p>
<p>February 2017 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(13) (20)</p>

5. [Ref. 55] Two students in our test were either not enrolled in school during the October 2016 reporting survey period or had withdrawn from school prior to the February 2017 reporting survey period. We propose the following adjustments:

<p>October 2016 Survey <u>90 Days in Term</u> IDEA - PK through Grade 12, Weighted</p>	<p>(1)</p>
<p>February 2017 Survey <u>90 Days in Term</u> All Other FEFP Eligible Students</p>	<p>(1) (2)</p>

6. [Ref. 56] Sufficient documentation was not maintained to support the reporting of students in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by the districts to support the hazardous *(Finding Continues on Next Page)*

Findings

walking locations and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

An updated site checklist for one area was not available at the time of our examination and could not be subsequently located for five students in our test. In response to our inquiries, District personnel provided two letters for our review from local authorities dated March 10, 2010, and November 23, 2013, respectively. However, the District has not updated or provided current documentation for the hazardous routes that were designated prior to the aforementioned guidance. Consequently, the District's evidence did not support the criteria required by Section 1006.23, Florida Statutes, as revised. We noted that one of the five students lived more than 2 miles from school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2016 Survey

90 Days in Term

Hazardous Walking	(3)	
All Other FEFP Eligible Students	1	

February 2017 Survey

90 Days in Term

Hazardous Walking	(2)	(4)
-------------------	-----	-----

7. [Ref. 57] Seven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Five students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and valid IEPs were not available for the other two students. We determined that the students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2016 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	2	

<u>Findings</u>	<u>Students Transported</u>	<u>Proposed Net Adjustments</u>
February 2017 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	
June 2017 Survey		
<u>16 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0
8. [Ref. 58] Four students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:		
October 2016 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	(2)	
February 2017 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	<u>(4)</u>
Proposed Net Adjustment		<u>(45)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Martin County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (2) only ESE students' whose IEPs indicate the need for ESY services are reported for State transportation funding in the summer surveys; (3) students reported in IDEA - PK through Grade 12, Weighted ridership category met one of the five criteria required for reporting in a weighted ridership category as noted on the students' IEPs; (4) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools; (5) documentation is maintained to support students' eligibility for reporting in the Teenage Parents and Infants ridership category; (6) transported students are reported in the correct ridership category as evidenced by appropriate supporting documentation; and (7) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain as required by Section 1006.23, Florida Statutes.

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
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A summary discussion of the significant features of the Martin 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 Martin County

For the fiscal year ended June 30, 2017, the District received \$2.9 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	7	87	1
October 2016	75	6,609	920
February 2017	75	6,620	969
June 2017	<u>11</u>	<u>78</u>	<u>130</u>
Totals	<u>168</u>	<u>13,394</u>	<u>2,020</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
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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 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



Dr. Ginger Featherstone, *Deputy Superintendent*
THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA
500 E. Ocean Blvd • Stuart, FL 34994 • PHONE (772)219-1200 EXT: 30253

December 7, 2018

Ms. Sherrill Norman, CPA—Auditor General
Office of the Auditor General
State of Florida
G74 Claude Denson Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

The purpose of this letter is to respond to Preliminary and Tentative Report to the Current Audit for the fiscal year ending June 30, 2017. The following responses with corrective action as appropriate have been submitted by District staff regarding the FEFP findings:

Response to Finding No. 1:

Reporting of Bell Schedules

A procedure was developed for reporting CMW accurately in accordance with the FTE General Instructions guidelines and will be reviewed through three separate school data entry trainings throughout each school year. The procedures require the reporting of student CMW to be in compliance with the FTE General Instructions.

Response to Finding No. 2, 10, 13, 15, 20, 22, 30, 32:

Attendance Record Keeping

The following Procedures have been implemented for the Martin County School District, to include completion of the Survey Attendance Accuracy Verification document attached. Procedures will be developed to ensure that substitute teachers will be trained in attendance procedures at the school. All school based principals will be provided training in district developed procedures to certify the completeness and accuracy of the attendance records for his/her school site.

Procedure for Documenting/Verifying Attendance: Below are the procedures for documenting school's daily student attendance which will be audited periodically by the District as a review of your attendance data. This data is collected and sent to FLDOE after each survey period from the District's FOCUS Student Information System (SIS) as permanent record and for auditing purposes.

Laurie J. Gaylord, Superintendent

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Response to Findings No. 3, 4, 5, 7, 8, 11, 16, 27, 28, 33: *Matrix of Services-Signature Page*

The Office of Exceptional Student Education will provide training to identified school based personnel (Intervention/Prevention Specialists) at all schools twice a year, at the beginning of the school year and in January prior to Survey 3, to ensure that Individual Education Plans and the developed matrix of services are aligned, are developed within three days of the IEP meeting and are appropriately filed in the student's cumulative folder. Training will also be provided to data clerks at targeted school sites to ensure that the data that is entered into the district's student information system accurately reflects the developed matrix.

Response to Finding No. 6:***Medical Referral Form***

The records indicated that a physician had admitted the student to the hospital and that the treatment plan signed by the physician had recommended Hospital/Homebound educational services be provided while the student was a patient in the hospital facility. The Office of Exceptional Student Education will provide additional training to identified school based personnel (Intervention/Prevention Specialists) at Riverbend Academy in the developed procedures to ensure that before a student is placed into Hospital/Homebound Services a valid Physician's Statement to support the student's placement has been completed and is kept with the student's record.

Response to Finding No. 9:***OOF Certification***

The Human Resources Department (HR) has updated its process for verifying the teacher's certification during the hiring process. If a teacher is being assigned to an out-of-field assignment, the information will be annotated on the form and added to the next school board agenda for School Board approval. Additionally, prior to each FTE period, the HR staff will complete a review of teacher course loads listed in the student information system (SIS) and compare that against the teacher certification list obtained from the Florida Department of Education (FLDOE). A list of each teacher that is teaching in an out-of-field assignment will be sent to the school administration for verification. Each semester, the school Principal will notify the parents of all out-of-field teachers via an individual letter. After the HR department compiles a district-wide list of all out-of-field teachers for that semester, the list will be posted on the MCSD website and submitted to the Martin County School Board for approval. The HR staff will provide training to the school based administrators to assist with monitoring the teachers' progress to become certified in the appropriate subject area and comply with FLDOE certification guidelines.

Response to Finding No. 12:***Enrollment in Homebound Services***

Training will be provided to identified data clerk(s) in already developed procedures to ensure that attendance for students receiving Hospital/Homebound instruction is accurately reflected in the district's student information system (FOCUS) so as to ensure accurate reporting of dates for provision of services.

Laurie J. Gaylord, Superintendent

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Response to Finding No. 14:***IEP***

The Office of Exceptional Student Education will provide additional training to identified personnel (Intervention/Prevention Specialist) at each school site to reinforce already developed procedures ensuring that each student with a disability has an Individual Education Plan that is current for the school year, including each reporting survey period and that the IEP is appropriately placed in the student's cumulative folder or is available in PEER (the district's IEP program).

Response to Finding No. 17:***ESOL Exit Reporting***

The ELL department will build a communication plan that will include the partnership with ELL liaisons and school site administrators. This plan will ensure timely reporting of exited students. Data will be entered into the school Information System (SIS) on the basis of individual student exit dates

Response to Finding No. 18, 21:***ELL Committee Convening***

The district has established an ELL coordinator and a system of ELL school site contacts to continually monitor ELL student progress. Systems have been put in place, whereby ELL committee meetings will be scheduled confirmed and convened, according to ELL plan deadlines.

Response to Finding No. 19:***ESOL Program Reporting***

The communication plan for ELL reporting will provide a list from each school to the School board through the human resource department reporting teachers out of field for ESOL during the specified survey reporting window. Improve communication to school site administration for timely distribution of teacher out-of-field notifications to parents of students in classes with out-of-field teachers.

Response to Finding No. 23, 25:***ELL assessments***

The district acknowledges that sets of ELL language proficiency data (ACCESS) was delayed due to data entry challenges in Spring/Summer of 2017. The district will put systems in place to obtain student proficiency data in a timely matter for consideration in ELL student progress and planning. The district will put systems in place to obtain student proficiency data in a timely matter for consideration in ELL student progress and planning. The district has established an ELL coordinator and a system of ELL school site contacts to continually monitor ELL student progress. Systems have been put in place, whereby ELL committee meetings will be scheduled confirmed and convened, according to ELL plan deadlines.

Response to Finding No. 24, 26, 31, 34:***ELL Student Plan Date***

The district has established an ELL coordinator and a system of ELL school site support contacts to continually monitor ELL student progress. Systems have been put in place, whereby ELL committee meetings will be scheduled, confirmed and convened; according to ELL plan deadlines. Student plan

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information and data will be updated individually as required. Training will take place with all ELL committee stakeholders to modify plan dates according to individual student need.

Response to Finding No. 29:

OOF Certification

The Human Resources Department (HR) has updated its process for verifying the teacher's certification during the hiring process. If a teacher is being assigned to an out-of-field assignment, the information will be annotated on the form and added to the next school board agenda for School Board approval. Additionally, prior to each FTE period, the HR staff will complete a review of teacher course loads listed in the student information system (SIS) and compare that against the teacher certification list obtained from the Florida Department of Education (FLDOE). A list of each teacher that is teaching in an out-of-field assignment will be sent to the school administration for verification. Each semester, the school Principal will notify the parents of all out-of-field teachers via an individual letter. After the HR department compiles a district-wide list of all out-of-field teachers for that semester, the list will be posted on the MCSD website and submitted to the Martin County School Board for approval. The HR staff will provide training to the school based administrators to assist with monitoring the teachers' progress to become certified in the appropriate subject area and comply with FLDOE certification guidelines.

Response to Finding No. 35:

H/H Placement

The Office of Exceptional Student Education will provide training twice a year in already developed procedures to identified personnel (Intervention/Prevention Specialists and data clerks) to ensure that the appropriate matrix level that aligns with the provision of services in the most current Individual Education Plan are accurately reported in the district's student information system (FOCUS).

Response to Finding No. 36, 37:

ELL Certification

The district is hosting year round ELL coursework to lead to endorsement for all teachers free of cost. Principals are being notified of teacher out field status and the corrective steps necessary to resolve out of field status. A communication plan between Human Resources, Principals, the ELL department, and individual teachers ELL field status will be implemented to encourage timely enrollment in required coursework. Improve communication to school site administration for timely distribution of teacher out-of-field notifications to parents of students in classes with out-of-field teachers. This should be ongoing and throughout the school year as teachers are hired.

TRANSPORTATION

Response to Finding No. 1, 2, 4, 5:

Personnel in transportation will work closely with personnel in the Office of Exceptional Student Education to provide training to school data clerks, Intervention/Prevention Specialists and ET to ensure that student data is updated regularly as changes in services to

Laurie J. Gaylord, Superintendent

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students occur. Personnel from the Office of Exceptional Student Education will provide additional support to school based data clerks prior to FTE survey periods to ensure that the information in the district's student information system accurately reflects each student's services. Staff recommends implementation of a student ridership program with badges. Transportation is currently working with 2 vendors to start a pilot program after first of year to establish which would be the best solution. The implementation and installation for student ridership program will be completed by Oct. 1, 2019 for FTE survey 2.

Response to Finding No. 3, 7:

Personnel from the Office of Exceptional Student Education will work closely with school based ESE personnel (Intervention/Prevention Specialists) to ensure that transportation has an updated list of students who are eligible for ESY services and that appropriate forms and documentation from IEP for transportation for each student are accurately completed by school based personnel and provided to transportation prior to the initiation of specialized transportation services.

Response to Finding No. 6:

It was noted that hazardous letter was submitted to the auditor on 7/26.18.

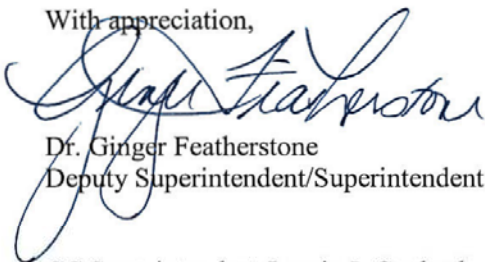
The Director of transportation and Safety Manager will collaborate to update all our hazardous areas since receiving a confirmation letter from Martin County Sheriff's Office.

Response to Finding No. 8:

Personnel in transportation will work to provide training to ensure that student data is updated regularly a checklist for verifying membership and modifications/corrections as appropriate.

In closing, I would like to express my sincere thanks to our Auditor, Bernice Rivas who was always kind, cooperative and supportive of our staff in the aforementioned audit. Please feel free to contact my office if you have any questions concerning this matter.

With appreciation,



Dr. Ginger Featherstone
Deputy Superintendent/Superintendent Designee

CC Superintendent Laurie J. Gaylord

Laurie J. Gaylord, Superintendent

School Board Members: Tony Anderson • Victoria Defenthaler • Michael DiTerlizzi • Marsha Powers • Christia Li Roberts

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