

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2020-205
June 2020

**CHARLOTTE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Steve Dionisio served as Superintendent of the Charlotte County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Cara Reynolds from 11-20-18	1
Lee Swift, Vice Chair through 11-19-18	1
Kim Amontree	2
Robert Segur, Chair from 11-20-18	3
Ian Vincent, Chair through 11-19-18	4
Wendy Atkinson, Vice Chair from 11-20-18	5

The team leader was Cesar A. Mayorga, and the audit was supervised by Ramon L. Bover, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Charlotte County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2017-083. Our operational audit disclosed the following:

Finding 1: District procedures did not always ensure that the eligibility of insured dependents who participated in the District health insurance plan was verified and documented.

Finding 2: Contrary to State law, the Board had not adopted instructional personnel grandfathered salary schedules for the 2014-15 through 2018-19 fiscal years that based compensation, in part, upon employee performance.

Finding 3: District distributions of discretionary millage to the District charter schools were \$44,544 less than that required by State law.

BACKGROUND

The Charlotte County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Charlotte County. The governing body of the District is the Charlotte County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2018-19 fiscal year, the District operated 23 elementary, middle, high, and specialized schools; sponsored 3 charter schools; and reported 15,479 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Health Insurance Plan Dependent Eligibility

During the 2018-19 fiscal year, the District provided health insurance for District employees and their dependents and contributed \$12.6 million toward the health insurance premium costs. The District provides health insurance through a self-insurance program and, as permitted by State law,¹ contracts with an insurance administrator to pay claims and administer the health insurance plan. As of June 2019, the District health insurance plan insured 1,355 employees, 8 former employees, 68 retirees, and 800 dependents. Pursuant to State law,² retirees who elect to continue participation in the District health insurance plan pay a premium cost of no more than the premium cost applicable to active employees.

¹ Section 1011.18(6), Florida Statutes.

² Section 112.0801, Florida Statutes.

Dependents eligible to participate in the plan include spouses, qualifying children, and qualifying grandchildren if under the legal custody of the employee or retiree. To ensure that dependents who participate in the plan are eligible, procedures should be established to obtain and verify documentation supporting dependent initial and continued eligibility and to promptly remove dependents from the plan who are no longer eligible.

District personnel indicated that employees, retirees, and their dependents may be enrolled in the District health insurance plan upon initial employment or retirement, during open enrollment periods, and beyond those periods for certain qualifying events such as marriage or birth of a dependent. According to District personnel, in January 2010 the District Human Resource (HR) Department conducted a comprehensive eligibility verification of dependent health insurance participants and, since that date, appropriate evidence, such as marriage certificates and birth certificates, has been required to enroll dependents in the plan, although the evidence was not required to be maintained. District procedures have also been established to promptly remove adult child dependents from the plan who have reached specified age limits (e.g., age 26) set by the plan.

As part of our audit, we requested for examination District records to support the eligibility of 30 selected dependents participating in the District health insurance plan, including 15 children and 15 spouses. However, according to District personnel, records were not available to support the eligibility of 15 (8 children and 7 spouses) of those 30 dependent participants as:

- 13 participants (6 children and 7 spouses) were dependents of insureds since at least the year 2010 and the HR Department did not retain the documentation examined for these during the comprehensive dependent eligibility verification in 2010.
- 2 children were dependents of insureds added after year 2010 and the insureds completed the open enrollment applications online and did not submit the required birth certificates as evidence of dependent eligibility.

As such, District records did not always demonstrate that dependents participating in the plan were initially eligible and District procedures had not been established to provide for periodic verifications to ensure that dependent participants remain eligible. In response to our inquiry, District personnel indicated that periodic dependent eligibility verifications were not performed because District verifications of dependent eligibility upon enrollment were deemed sufficient. Notwithstanding this response, without periodic dependent eligibility verification procedures for all employee and retiree dependents, there is an increased risk that some dependents receiving insurance benefits may no longer be eligible for those benefits.

Absent records demonstrating the eligibility of dependents participating in the District health insurance plan, the authority for their participation is not readily apparent. In addition, claims paid on behalf of ineligible dependents could result in increased health insurance premium costs incurred by the District and participating employees and retirees.

Recommendation: The District should establish procedures for maintaining records that demonstrate the initial eligibility of all health insurance dependent participants. The District should also establish documented, periodic verification procedures to ensure that dependents participating in the plan continue to be eligible. Absent records supporting dependent eligibility, insurance benefits for those dependents should be discontinued.

Finding 2: Instructional Personnel Grandfathered Salary Schedule

State law³ requires the Board to adopt for instructional personnel hired before July 1, 2014, a grandfathered salary schedule that bases a portion of each employee's compensation upon performance demonstrated under State law.⁴ The Board adopted instructional personnel grandfathered salary schedules for each of the 2014-15 through 2018-19 fiscal years and approved instructional personnel bargaining agreements for personnel compensation based on the grandfathered salary schedules. The grandfathered salary schedules and bargaining agreements set forth instructional personnel compensation based on instructional personnel experience and educational backgrounds; however, neither the grandfathered salary schedules nor the bargaining agreements based instructional personnel compensation, in part, on employee performance.

Table 1 shows the number of instructional personnel paid from the grandfathered salary schedules and the compensation of instructional personnel based on the grandfathered salary schedules.

Table 1
Number of Instructional Personnel and Related Compensation
For the 2014-15 Through 2018-19 Fiscal Years

	2014-15	2015-16	2016-17	2017-18	2018-19
Total Number of Instructional Personnel Compensated Based on the Grandfathered Salary Schedule	45	37	30	26	24
Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions)	\$2.6	\$2.1	\$1.8	\$1.6	\$1.5

Source: District records.

Absent grandfathered salary schedules that base a portion of each applicable employee's compensation on performance, the District cannot demonstrate compliance with State law and there is an increased risk that instructional personnel performance that exceeds management's expectations will not be properly recognized and compensated.

Recommendation: The District should comply with State law by adopting instructional personnel grandfathered salary schedules that base employee compensation, in part, upon performance demonstrated under State law.

Finding 3: Charter School Capital Outlay Funding

State law⁵ required school districts to distribute to eligible charter schools by February 1st each year a portion from the discretionary millage revenue authorized in State law.⁶ In addition, the Florida Department of Education (FDOE) was to calculate the eligible charter school funding allocations and reduce the allocation by the school district's annual debt service obligation that will be paid with

³ Section 1012.22(1)(c)4.b., Florida Statutes.

⁴ Section 1012.34, Florida Statutes.

⁵ Section 1013.62, Florida Statutes (2017).

⁶ Section 1011.71(2), Florida Statutes.

discretionary millage resources as of March 1, 2017. According to FDOE staff, school districts are not required to deduct anticipated subsidies, such as Federal interest rate subsidies and sinking fund credits, from the annual debt service obligation amount reported but are required to adjust payments to charter schools when the subsidies are received. To assist in determining charter school funding calculations, the FDOE issued guidance⁷ to school districts requesting that school districts report the debt service amount to the FDOE by November 17, 2017.

In November 2017 and subsequent updates through January 2018, the District reported information to the FDOE, including the District's debt service obligation of \$5,714,263 as of March 1, 2017, that would be paid from discretionary millage revenue. Based on that information, in January 2018, the FDOE instructed the District to distribute, and the District distributed, \$397,500 from the District's discretionary millage revenue to the District's eligible charter schools for the 2017-18 fiscal year. However, according to District records, the District did not adjust the payments to the charter schools for the \$1,804,719 in Federal interest subsidies received in April 2018 for Qualified Zone Academy Bonds and Qualified School Construction Bonds or sinking fund credits received in May 2018. Using the \$3,909,544 discretionary millage annual debt service obligation, net of Federal interest rate subsidies and sinking fund credits, the District should have distributed \$442,044 to the charter schools. Accordingly, for the 2017-18 fiscal year, the District distributed \$44,544 less than required by State law.

In response to our inquiries, District personnel indicated that the Federal interest rate subsidy and sinking fund credit amounts were unknown when the District reported the discretionary millage debt service obligation to the FDOE in November 2017. However, the District received the subsidies and credits as anticipated, and did not consider these amounts and adjust the payments to the charter schools as required. Without effective procedures to ensure that funding allocations to charter schools are recalculated when subsidies and credits are received, the District may not properly distribute the statutorily required funding allocation to eligible charter schools.

Recommendation: The District should enhance procedures to ensure that charter school funding allocations are recalculated when Federal interest rate subsidies and sinking fund credits are received and that accurate capital outlay amounts are distributed to applicable charter schools. In addition, the District should consult with the FDOE regarding the appropriate disposition of the \$44,544 under-distributed amount.

Follow-Up to Management's Response

In their response, Management indicates that the finding mischaracterizes how this issue unfolded between the District and the FDOE and the requirements of State law. Notwithstanding this response, the finding is factually accurate as District procedures did not provide for the recalculation of the funding allocation when the District received Federal subsidies and sinking fund credits, therefore, the District did not distribute the additional \$44,544 owed to the charter schools.

⁷ Technical Assistance Note No. 2017-04, *Local Capital Improvement Revenue for Eligible Charter Schools*.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2017-083.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from May 2019 through December 2019 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2017-083.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests,

analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2018-19 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed District information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to the District's enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the network and applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
 - Examined District records supporting the 6 roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for 15 accounts.
 - Examined District records supporting the 8 roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 10 accounts.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether a comprehensive IT risk assessment had been established to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.

- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District's business system.
- Evaluated Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2019, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$13.6 million and transfers totaling \$8.7 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$8.7 million and \$2.8 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, including compliance with Section 1011.71(2)(e), Florida Statutes.
- For the audit period, analyzed the population of \$2.5 million total workforce education program expenditures for adult education programs at Charlotte Technical Center and examined District records supporting 10 selected payroll expenditures totaling \$596,774.32 to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 130 industry certifications eligible for the 2018-19 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 34,653 contact hours for 242 adult general education instructional students during the audit period, examined District records supporting 3,344 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2018-19 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2016-17 and 2017-18 fiscal years.
- Examined District records to determine whether required internal funds audits for the 2018-19 and two preceding fiscal years were timely performed pursuant to State Board of Education Rule 6A-1.087, Florida Administrative Code, and Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book), and whether the audit reports were presented to the Board.
- From the compensation payments totaling \$59.2 million to 2,812 employees during the period July 2018 through March 2019, examined District records supporting compensation payments totaling \$39,035 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- From the population of 972 instructional personnel and 52 school administrators compensated a total of \$49.2 million during the audit period, examined documentation for 25 selected employees who were paid a total of \$1.3 million to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each selected instructional employee's

compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.

- Examined District records for the audit period for 33 employees and 27 contractor workers selected from the population of 2,812 employees and 364 contractors to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Examined District records supporting the eligibility of:
 - 25 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 747 District teachers who received scholarships awards totaling \$1.1 million during the audit period.
 - 4 selected charter school recipients of the awards from the population of 28 charter school teachers who received scholarships awards totaling \$60,656 during the audit period.
- Evaluated the District's procedures to implement the Florida Best and Brightest Principal Scholarship Program pursuant to Section 1012.732, Florida Statutes. We also examined District records to determine whether the District submitted to the Florida Department of Education accurate information about the number of classroom teachers and the list of principals, as required by Section 1012.731(4), Florida Statutes, and whether the District timely awarded the correct amount to each eligible principal.
- Evaluated Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities of employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1001.42(6), Florida Statutes.
- Evaluated District procedures for informing the District's health insurance program insurance administrator of the eligibility of employee and dependent participants.
- Evaluated Board policies and District procedures to ensure health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate based on the Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board approved contributions.
- Reviewed the District's 5-year facilities work plan for the audit period and determined whether the District maintained records that supported the information reported in the plan.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports. We examined documentation for the 29 reports with 494 noted deficiencies to determine whether deficiencies noted in previous reports were timely corrected.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.

- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2017-18 school year or the Statewide percentage of economically disadvantaged student, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Evaluated District procedures and examined District records to determine whether the procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2019, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records and evaluated construction planning processes for the audit period to determine whether processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, and tested the work order system for appropriate tracking of maintenance jobs.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$27.3 million for the period July 2018 through March 2019, we examined documentation relating to 36 selected payments for general expenditures totaling \$1.1 million.
- From the population of 278 consultant contracts totaling \$3.3 million during the audit period, examined supporting documentation, including the contract documents, for 35 selected payments totaling \$610,448 related to 33 contracts to determine whether:
 - The District complied with competitive selection requirements.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records documented satisfactory receipt of deliverables before payments were made.
 - The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

Steve Dionisio
Superintendent



School Board

Wendy Atkinson, Chairman
Bob Segur, Vice-Chairman
Kim Amontree
Cara Reynolds
Ian Vincent

June 3, 2020

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

Dear Ms. Norman:

We have received the list of preliminary and tentative audit findings and hereby submit our written response as required by Section 11.45(7)(d), Florida Statute.

Response to Finding 1 Health Insurance Plan Dependent Eligibility: The District has already begun a comprehensive audit of all dependent insurance coverage for the 2020 calendar year. This audit will be completed by May 30 and any ineligible dependents will be immediately discontinued. In addition, the District is working to establish a new enrollment system (either through a modification to the current internal system or through a third-party benefits administration) that will require appropriate documentation for all dependents upon initial enrollment. Furthermore, the District will establish procedures for periodic verification through report analysis of dependent coverages and eligibility paperwork.

Response to Finding 2 Instructional Personnel Grandfathered Salary Schedule: The District has remained engaged in bargaining this matter for several years and multiple contracts. The District is committed to complying with state law through the collective bargaining process, but barring an agreement for the 2020-2021 year through bargaining, the District may be forced to employ unilateral action and subsequent impact bargaining to satisfy compliance with the inclusion of Performance as a component of all salary schedules.

Response to Finding 3 Charter School Capital Outlay Funding: We believe that this finding mischaracterizes how this issue unfolded between the district and FDOE as well as the requirements of chapter 2017-116, Laws of Florida which required the department to calculate the amount a school district must distribute to each eligible charter school. On November 8, 2017 the district provided FDOE with an estimated debt service obligation of \$3,989,657 which was provide to your staff. We were engaged with FDOE throughout the process including submitting information that included estimated

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subsidy calculations. The final revised debt service obligation of \$5,714,263 was submitted on January 8, 2018 based on their determination of the amount that they thought was appropriate to be used in FDOE's calculation. At no time did FDOE notify districts that we would need to recalculate and distribute an amount different from that which was provided from FDOE in early January 2018. We have made FDOE aware of this finding and will work with them to resolve the issue.

Thank you for the professional manner in which this audit was conducted. We appreciate the insight that your staff provides to us to continuously improve the operations of Charlotte County Public Schools.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Dionisio". The signature is fluid and cursive, with a large, stylized initial "S".

Steve Dionisio
Superintendent of Schools