

**SEMINOLE COUNTY  
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2018-19 fiscal year, Dr. Walt Griffin served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Kristine Kraus	1
Karen Almond, Vice Chair from 11-20-18	2
Abby Sanchez	3
Amy Pennock, from 11-20-18	4
Amy Lockhart, Chair through 11-19-18	4
Dr. Tina Calderone, Chair from 11-20-18; Vice Chair through 11-19-18	5

The team leader was Gail S Collier, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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

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**SEMINOLE COUNTY DISTRICT SCHOOL BOARD**  
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# SEMINOLE COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

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SUMMARY OF ATTESTATION EXAMINATION
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Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and student transportation, the Seminole County District School Board (District) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. 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 9 of the 89 students in our Basic with ESE Services test and 8 of the 28 students in our ESE Support Levels 4 and 5 test. Eleven (12 percent) of the 89 students in our Basic with ESE Services test attended charter schools and 7 (78 percent) of the 9 students with exceptions attended charter schools. None of the 28 students in our ESE Support Levels 4 and 5 test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 61 of the 345 students in our student transportation test, in addition to 151 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 19 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 20.6395 (positive .5814 applicable to District schools other than charter schools and negative 21.2209 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 26.3317 (5.1108 applicable to District schools other than charter schools and 21.2209 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 169 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, 2019, was \$4,204.42 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$110,710 (negative 26.3317 times \$4,204.42), of which \$21,488 is applicable to District schools other than charter schools and \$89,222 is applicable to charter schools.

We have not presented an estimate of the potential dollar effect of our proposed adjustments to student transportation because there is no equivalent method for making such an estimate.

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Seminole County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 67 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students

For the fiscal year ended June 30, 2019, State funding totaling \$241.6 million was provided through the FEFP to the District for the District-reported 67,246.99 unweighted FTE as recalibrated, which included 1,918.91 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 (DJJ) 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 DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey<sup>1</sup> 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 DJJ for students beyond the 180-day school year.

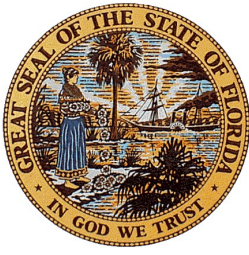
### **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$11.1 million for student transportation as part of the State funding through the FEFP.

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<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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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 Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* 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 including teacher certification 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 noncompliance 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 Basic with Exceptional Student Education Services 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 Basic with Exceptional Student Education Services and Exceptional Student Education Support Levels 4 and 5, the Seminole County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **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 weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

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<sup>2</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services 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 including teacher certification 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  
July 9, 2020

# 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, 2019, the Seminole County District School Board (District) reported to the DOE 67,246.99 unweighted FTE as recalibrated, which included 1,918.91 unweighted FTE as recalibrated for charter schools, at 67 District schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (75) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (17,246) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 9 of the 89 students in our Basic with ESE Services test<sup>3</sup> and 8 of the 28 students in our ESE Support Levels 4 and 5 test.<sup>4</sup> Eleven (12 percent) of the 89 students in our Basic with ESE Services test attended charter schools and 7 (78 percent) of the 9 students with exceptions attended charter schools. None of the 28 students in our ESE Support Levels 4 and 5 test attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students 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	72	10	14,518	117	10	47,437.3300	82.9836	.8432
Basic with ESE Services	73	10	2,290	89	9	15,719.4300	79.4436	(9.2068)
ESOL	62	7	345	94	1	2,181.6300	64.7821	(10.5229)
ESE Support Levels 4 and 5	51	6	33	28	8	296.3900	22.3477	(1.5721)
Career Education 9-12	10	2	<u>60</u>	<u>44</u>	<u>2</u>	<u>1,612.2100</u>	<u>10.3080</u>	<u>(.1809)</u>
All Programs	75	10	<u>17,246</u>	<u>372</u>	<u>30</u>	<u>67,246.9900</u>	<u>259.8650</u>	<u>(20.6395)</u>

<sup>3</sup> For Basic with ESE Services, the material noncompliance is composed of Findings 4, 18, and 19 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 2, 4, 11, and 12 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (359, of which 356 are applicable to District schools other than charter schools and 3 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 102 and found exceptions for 8 teachers. Three (3 percent) of the 102 teachers in our test taught at charter schools and none of the 8 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>District Schools Other Than Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	2.0958	1.108	2.3221
102 Basic 4-8	8.4954	1.000	8.4954
103 Basic 9-12	1.8929	1.000	1.8929
112 Grades 4-8 with ESE Services	.3822	1.000	.3822
113 Grades 9-12 with ESE Services	(.0090)	1.000	(.0090)
130 ESOL	(10.5229)	1.185	(12.4696)
254 ESE Support Level 4	(1.6440)	3.619	(5.9496)
255 ESE Support Level 5	.0719	5.642	.4057
300 Career Education 9-12	(.1809)	1.000	(.1809)
Subtotal	<u>.5814</u>		<u>(5.1108)</u>
<u>Charter Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	(11.6409)	1.000	(11.6409)
112 Grades 4-8 with ESE Services	(9.5800)	1.000	(9.5800)
Subtotal	<u>(21.2209)</u>		<u>(21.2209)</u>
<u>Total of Schools</u>			
<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	2.0958	1.108	2.3221
102 Basic 4-8	(3.1455)	1.000	(3.1455)
103 Basic 9-12	1.8929	1.000	1.8929
112 Grades 4-8 with ESE Services	(9.1978)	1.000	(9.1978)
113 Grades 9-12 with ESE Services	(.0090)	1.000	(.0090)
130 ESOL	(10.5229)	1.185	(12.4696)
254 ESE Support Level 4	(1.6440)	3.619	(5.9496)
255 ESE Support Level 5	.0719	5.642	.4057
300 Career Education 9-12	(.1809)	1.000	(.1809)
Total	<u>(20.6395)</u>		<u>(26.3317)</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

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## 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>#0071</u>	<u>#0541</u>	<u>#0551</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	.0750	.....	.0750
103 Basic 9-12	.4696	.....	1.3303	1.7999
112 Grades 4-8 with ESE Services	.....	.1776	.....	.1776
113 Grades 9-12 with ESE Services	.0840	.....	.....	.0840
130 ESOL	(.3383)	.....	(1.3303)	(1.6686)
254 ESE Support Level 4	(.1313)	.0438	.....	(.0875)
255 ESE Support Level 5	(.0840)	.....	.....	(.0840)
300 Career Education 9-12	.....	.....	<u>(.1809)</u>	<u>(.1809)</u>
Total	<u>.0000</u>	<u>.2964</u>	<u>(.1809)</u>	<u>.1155</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0611</u></b>	<b><u>#0651</u></b>	<b><u>#0711</u></b>	<b><u>#7004</u></b>	
101	.0000	2.0958	.....	.....	.....	2.0958
102	.0750	.....	.....	8.6250	(.0535)	8.6465
103	1.7999	.....	.....	.....	(.0664)	1.7335
112	.1776	.....	.....	.....	.0535	.2311
113	.0840	.....	.....	.....	.0664	.1504
130	(1.6686)	(1.0618)	.....	(7.7925)	.....	(10.5229)
254	(.0875)	(.3768)	(.7716)	(.4081)	.....	(1.6440)
255	(.0840)	(.6572)	.7716	.0415	.....	.0719
300	<u>(.1809)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.1809)</u>
Total	<u>.1155</u>	<u>.0000</u>	<u>.0000</u>	<u>.4659</u>	<u>.0000</u>	<u>.5814</u>

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

**Proposed Adjustments (1)**

<b><u>No.</u></b>	<b><u>Brought Forward</u></b>	<b><u>#7023</u></b>	<b><u>#9233*</u></b>	<b><u>#9234</u></b>	<b><u>Total</u></b>
101	2.0958	.....	.....	.....	2.0958
102	8.6465	(.1511)	(11.6409)	.....	(3.1455)
103	1.7335	(.0725)	.....	.2319	1.8929
112	.2311	.1511	(9.5800)	.....	(9.1978)
113	.1504	.0725	.....	(.2319)	(.0090)
130	(10.5229)	.....	.....	.....	(10.5229)
254	(1.6440)	.....	.....	.....	(1.6440)
255	.0719	.....	.....	.....	.0719
300	(.1809)	.....	.....	.....	(.1809)
Total	<u>.5814</u>	<u>.0000</u>	<u>(21.2209)</u>	<u>.0000</u>	<u>(20.6395)</u>

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

\*Charter School

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

Seminole County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification 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 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Lake Mary High School (#0071)

1. [Ref. 7101] An ELL Committee was not convened within 30 school days prior to one ELL student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.3383	
130 ESOL	<u>(.3383)</u>	.0000

2. [Ref. 7102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) for on-campus instruction based on the student's placement in the Hospital and Homebound Program. The student's on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0840	
255 ESE Support Level 5	<u>(.0840)</u>	.0000

3. [Ref. 7170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught ESE (*Finding Continues on Next Page*)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Lake Mary High School (#0071)** (Continued)

courses that also required certification in Elementary Education. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1313	
254 ESE Support Level 4	(.1313)	.0000
		<u>.0000</u>

**Tuskawilla Middle School (#0541)**

4. [Ref. 54101] School records evidenced that two ESE students (one student was in our Basic with ESE Services test and one student was in our ESE Support Levels 4 and 5 test) were provided a full schedule of courses but were not reported for their full schedule omitting a period. The students were eligible to be reported for a total of 2.0000 FTE for the year; however, the students were only reported for 1.7036 FTE. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1776	
254 ESE Support Level 4	.1188	.2964

5. [Ref. 54170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Science. We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0750	
254 ESE Support Level 4	(.0750)	.0000
		<u>.2964</u>

**Lake Howell High School (#0551)**

6. [Ref. 55101] More work hours were reported than were supported by the student's timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0321)	(.0321)
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**Findings**

**Lake Howell High School (#0551)** (Continued)

7. [Ref. 55102] A timecard was not available at the time of our examination and could not be subsequently located for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.1488)	(.1488)
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8. [Ref. 55170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Math. We propose the following adjustment:

103 Basic 9-12	1.3303	
130 ESOL	(1.3303)	.0000
		(.1809)

**Sterling Park Elementary School (#0611)**

9. [Ref. 61170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

101 Basic K-3	1.0340	
254 ESE Support Level 4	(.3768)	
255 ESE Support Level 5	(.6572)	.0000

10. [Ref. 61171] School records demonstrated that one teacher was hired as a substitute teacher; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students. Sections 1010.215(1)(c) and 1012.01(2)(a), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitutes, are staff members who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the *(Finding Continues on Next Page)*

**Findings**

**Sterling Park Elementary School (#0611)** (Continued)

certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of services rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

The teacher in question taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teacher’s out-of-field status.

Since the teacher was providing direct instructional services and was not properly certified or Board approved to teach out of field and the students’ parents were not notified of the teacher’s out-of-field status, we propose the following adjustment:

101 Basic K-3	1.0618	
130 ESOL	<u>(1.0618)</u>	<u>.0000</u>
		<u>.0000</u>

**Wekiva Elementary School (#0651)**

11. [Ref. 65101] One ESE student was not reported in accordance with the student’s *Matrix of Services* (Matrix) form in the October 2018 reporting survey period. In addition, the Matrix form for the February 2019 reporting survey period was incorrectly scored. Specifically, the Matrix form should have included 3 special consideration points for PK students who earned less than .5 FTE during the reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.7716)	
255 ESE Support Level 5	<u>.7716</u>	<u>.0000</u>
		<u>.0000</u>

**Indian Trails Middle School (#0711)**

12. [Ref. 71101] School records evidenced that five ESE students in our ESE Support Levels 4 and 5 test were provided a full schedule of courses but were not reported for their full schedule as a period was omitted. The students were eligible to be reported for a total of 4.9696 FTE for the year; however, the students were only reported for 4.5037 FTE. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Indian Trails Middle School (#0711)** (Continued)

102 Basic 4-8	.1558	
254 ESE Support Level 4	.2686	
255 ESE Support Level 5	<u>.0415</u>	.4659

13. [Ref. 71170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that required certification in ESOL and Reading. We also noted that the parents of the students were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	7.7925	
130 ESOL	<u>(7.7925)</u>	.0000

14. [Ref. 71172] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in Elementary Education. We propose the following adjustment:

102 Basic 4-8	.6767	
254 ESE Support Level 4	<u>(.6767)</u>	.0000
		<u>.4659</u>

**Seminole County Virtual Franchise (SCVS) (#7004)**

15. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Music and Business Education but taught a course that required certification in Law Enforcement. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the course was reported for only Basic funding, we present this disclosure finding with no proposed adjustment. .0000

16. [Ref. 700401] The course schedules for two ESE students in our Basic test were incorrectly reported in Program Nos. 102 (Basic 4-8) or 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.0535)	
103 Basic 9-12	(.0664)	
112 Grades 4-8 with ESE Services	.0535	
113 Grades 9-12 with ESE Services	<u>.0664</u>	.0000
		<u>.0000</u>

**Findings**

**Seminole Academy of Digital Learning (#7023)**

17. [Ref. 702301] The course schedules for three ESE students in our Basic test were incorrectly reported in Program Nos. 102 (Basic 4-8) or 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.1511)	
103 Basic 9-12	(.0725)	
112 Grades 4-8 with ESE Services	.1511	
113 Grades 9-12 with ESE Services	<u>.0725</u>	<u>.0000</u>
		<u>.0000</u>

**Galileo School For Gifted Learning (#9233) Charter School**

18. [Ref. 923301] Our examination of the Charter School’s bell schedule disclosed that the students in grades 4-8 did not meet the 900 hours of instruction required by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the DOE’s *FTE General Instructions 2018-19*, page 1.

Specifically, we noted that the last 50 to 65 minutes, 4 days per week, were alternately devoted to an activity called Creative Productivity or Project Based Learning, which was not graded and had no assigned course code. The master schedule for students in grades 4 and 5 also included 85 minutes a day of noninstructional time for meetings, lunch, and recess. We determined that 265 minutes per day, or 1,325 CMW, were devoted to instructional time. Students in grades 6-8 generally devoted 1,500 CMW to their six academic courses before the last hour; however, the District’s scheduled early release days during the last 3 school days of December and May resulted in these students also not meeting the 900-hour requirement.

As a result, the FTE reported for 357 students (5 students were in our Basic test and 7 students were in our Basic with ESE Services test) was overstated. Our recalculation of the FTE and hours of instruction disclosed that the course schedules for the 357 students supported between 789.5 and 891 hours of instruction (or between .8772 and .9900 total FTE), rather than 1.0000 FTE for the 2018-19 school year, resulting in a reported overstatement of 21.2209 FTE. Accordingly, we propose the following adjustment:

102 Basic 4-8	(11.6409)	
112 Grades 4-8 with ESE Services	<u>(9.5800)</u>	<u>(21.2209)</u>
		<u>(21.2209)</u>

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Seminole County Detention Center (#9234)**

19. [Ref. 923401] A valid IEP for one ESE student in the February 2019 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2319	
113 Grades 9-12 with ESE Services	(.2319)	<u>.0000</u>

.0000

**Proposed Net Adjustment**

**(20.6395)**

# SCHEDULE E

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## RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) schedules for students concurrently or intermittently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (3) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and that these daily instructional and bell schedules account for the required minimum of 900 hours of instruction for a fully funded student; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are also properly scored, timely completed, dated, and retained in readily assessable files; (6) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESE programs; (7) IEPs are timely prepared and retained in readily accessible 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; and (10) all teachers, including the teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement.

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 including teacher certification 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*

*FTE General Instructions 2018-19*

## **Attendance**

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

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

*FTE General Instructions 2018-19*

*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 2018-19*

## **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 (2017 Edition)*

## **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*  
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*  
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
Section 1012.56, Florida Statutes, *Educator Certification Requirements*  
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-4.0021, FAC, *Florida Teacher Certification Examinations*  
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

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<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
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A summary discussion of the significant features of the Seminole County District School Board (District), the FEFP, the FTE, and related areas is provided below.

## **1. The District**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Seminole County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of Seminole County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 67 schools other than charter schools, 4 charter schools, 2 cost centers, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$241.6 million was provided through the FEFP to the District for the District-reported 67,246.99 unweighted FTE as recalibrated, which included 1,918.91 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 DJJ 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 DJJ 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 DJJ 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 Surveys**

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

#### **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*

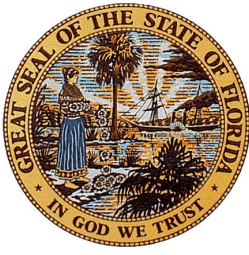
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. 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 including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Lake Mary High School	1 through 3
2. Tuskawilla Middle School	4 and 5
3. Lake Howell High School	6 through 8
4. Sterling Park Elementary School	9 and 10
5. Wekiva Elementary School	11
6. Indian Trails Middle School	12 through 14
7. Seminole County Virtual Franchise (SCVS)	15 through 16
8. Seminole Academy of Digital Learning	17
9. Galileo School For Gifted Learning*	18
10. Seminole County Detention Center	19

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Seminole County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 *FTE General Instructions 2018-19 (Appendix F)* 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 noncompliance 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 Seminole 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, 2019.

## **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 weaknesses<sup>5</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, 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

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<sup>5</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

*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  
July 9, 2020

# SCHEDULE F

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

Any student who is transported by the Seminole County District School Board (District) must meet one or more of the following conditions 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, 2019. (See NOTE B.) The population of vehicles (713) 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 2018 and February and June 2019 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (52,737) 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>
Hazardous Walking	1,967
IDEA – PK through Grade 12, Weighted	605
All Other FEFP Eligible Students	<u>50,165</u>
Total	<u>52,737</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 61 of 345 students in our student transportation test.<sup>6</sup>

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<sup>6</sup> For student transportation, the material noncompliance is composed of Findings 2, 3, 4, and 5 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(1)	-	-
Our tests included 345 of the 52,737 students reported as being transported by the District.	-	61	(44)
In conjunction with our general tests of student transportation we identified certain issues related to 151 additional students.	-	<u>151</u>	<u>(125)</u>
Total	<u>(1)</u>	<u>212</u>	<u>(169)</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

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## FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

### Overview

Seminole County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2018-19 (Appendix F)* 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

*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 2018 reporting survey periods and the February and June 2019 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 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.*

1. [Ref. 57] The reported number of buses in operation was overstated by one bus in the February 2019 reporting survey period. The bus count was incorrect due to data input errors made when recording the bus numbers. We propose the following adjustment:

**February 2019 Survey**

Number of Buses in Operation (1)

0

2. [Ref. 51] Our general tests disclosed that 191 students reported in the Hazardous Walking ridership category (48 students were in our test) were incorrectly reported, as follows:

- a. Our review of 135 students in the February 2019 reporting survey period disclosed that the students were in 6th grade attending middle schools. We determined that 24 students were either eligible for reporting in All Other FEFP Eligible Students ridership category (23 students) or the IDEA - PK through Grade 12, Weighted ridership category (1 student) and the remaining students were not otherwise eligible for State transportation funding.

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

- b. Transportation records evidenced that 45 students' (6 students in the October 2018 reporting survey period and 39 in the February 2019 reporting survey period) designated routes from home to school did not cross a designated hazard; thus, these students were not eligible for this ridership category and were not otherwise eligible for State transportation funding.
- c. We determined that 11 students (5 students in the October 2018 reporting survey period and 6 students in the February 2019 reporting survey period) lived more than 2 miles from school and should have been reported in All Other FEFP Eligible Students ridership category.

We propose the following adjustments:

**a. February 2019 Survey**

90 Days in Term

Hazardous Walking	(135)	
IDEA - PK through Grade 12, Weighted	1	
All Other FEFP Eligible Students	<u>23</u>	(111)

**b. October 2018 Survey**

90 Days in Term

Hazardous Walking	(6)	
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**February 2019 Survey**

90 Days in Term

Hazardous Walking	<u>(39)</u>	(45)
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**c. October 2018 Survey**

90 Days in Term

Hazardous Walking	(5)	
All Other FEFP Eligible Students	5	

**February 2019 Survey**

90 Days in Term

Hazardous Walking	(6)	
All Other FEFP Eligible Students	<u>6</u>	0

- 3. [Ref. 52] Our general tests disclosed that five students (three students were in our test) were either not listed on the bus driver's report (one student) or were not marked as riding the bus during the applicable reporting survey periods (four students).

We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

Hazardous Walking	(1)	
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**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**June 2019 Survey**

16 Days in Term

All Other FEFP Eligible Students (2) (5)

4. [Ref. 53] Nine students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. Specifically, the IEPs for eight students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and one student did not have a valid IEP during the reporting survey period. However, we determined that eight of the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (7)

All Other FEFP Eligible Students 6

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2 (1)

5. [Ref. 54] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student lived less than 2 miles from the student's assigned school and was not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (1)

6. [Ref. 55] Our general tests disclosed that four PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were enrolled in a Voluntary PK Program and were not eligible to be reported for State Transportation funding. We propose the following adjustments:

<u>Findings</u>	<b>Students Transported Proposed Net Adjustments</b>
<b>October 2018 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(3)
<b>February 2019 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(1)            (4)
7. [Ref. 56] Our general tests disclosed that two students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were either enrolled in the Hospital Homebound Program, Homeschooled, or in a Juvenile Detention Center during the reporting survey periods. Consequently, the students were not eligible to be reported for State Transportation funding. We propose the following adjustments:	
<b>October 2018 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(1)
<b>February 2019 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(1)            (2)
<b>Proposed Net Adjustment</b>	<b><u>(169)</u></b>

# SCHEDULE H

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## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Seminole County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurate and the data input of the bus numbers is reviewed for accuracy; (2) only eligible students in grades K-6 attending an elementary school are reported in the Hazardous Walking ridership category; (3) 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; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on the students' IEPs, which are retained in readily accessible files; (5) 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; (6) only PK students who are classified as IDEA students, or whose parents are enrolled in a Teenage Parent Program, are reported for State transportation funding; and (7) only students enrolled in programs that require transportation to a physical school center are reported for State transportation funding.

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*  
*FTE General Instructions 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the Seminole County District School Board (District) student transportation and related areas is provided below.

### 1. Student Eligibility

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes.

### 2. Transportation in Seminole County

For the fiscal year ended June 30, 2019, the District received \$11.1 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>
October 2018	350	27,107	1,883
February 2019	339	25,561	1,486
June 2019	<u>24</u>	<u>69</u>	<u>-</u>
Totals	<u>713</u>	<u>52,737</u>	<u>3,369</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*

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

# MANAGEMENT'S RESPONSE

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WALT GRIFFIN, Ed.D.  
*Superintendent*

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

July 7, 2020

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

Attn: Sherrill F. Norman

Dear Ms. Norman:

A review of the draft report titled “Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students and Student Transportation”, delivered to my office on July 1, 2020 has been completed by staff of Seminole County Public Schools (SCPS). This letter is in response to your preliminary draft, the aforementioned report. We understand that the recent FTE audit of fiscal year ending in 2019 found that the Seminole County District School Board complied with State requirements found in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the FTE General Instructions 2018-19 issued by the Florida Department of Education. We acknowledge that you found areas of noncompliance with 10 of the 117 Basic Students test, 9 of the 89 Basic Students with ESE services test, 8 of the 28 student records in the ESE Support Levels 4 and 5 test, 1 student record in the ESOL test and 2 student records in the Career Education 9-12 test. The audit of 2018-19 data resulted in identifying one primary area where there were reporting and/or record deficiencies; this area included ESE student records in the selected test. In addition, the audit resulted in identifying teachers in the test population who did not meet State requirements governing certification and errors in reporting of student transportation. We will address each of these areas, both in general terms and specific detail, as part of our response. Details related to data reporting or records management errors in ESOL, ESE and OJT will include district-based solutions to reduce or eliminate future discrepancies as part of the district’s data quality campaign.

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

2. **ESE Program.** SCPS agrees with all of the findings in the ESE program. Your report noted discrepancies with ESE program related data ranging from missing or incomplete files to students not reported in accordance with their *Matrix of Services* forms. The root cause of errors in some of your findings, as those noted in Ref. #s 7102, 54101, 65101, 71101, 700401, 702301, and 923401 were mostly related to data entry errors. Whether the errors were related to records management/retention issues or data entry discrepancies, each will be addressed through additional training and/or process revisions. Training for data entry personnel is an ongoing process that is continually monitored by the school district. A new state student system (PEER) for ESE records was implemented in the 2017-18 academic school year. SCPS has reduced errors as a result of the new system, especially in the area of state reporting requirements.
3. **Career Education Program.** SCPS agrees with the findings in the Career Education program (55101 and 55102). Exceptions found in the 2018-19 fiscal year range from missing timecards to over reporting of hours worked during survey week. The school district implemented an annual review process with teachers of OJT students several years ago. The school district will enhance the process by conducting a review of records, including timecards, in close proximity to the October Survey of each academic year. This process has significantly improved recordkeeping in the OJT program. This area of reporting has improved from previous audits in Seminole County and will continue to be monitored.
4. **ESOL/ELL.** SCPS agrees with the finding 7101 related to the lack of an ELL Committee being convened in the required amount of time. Continual training is provided to ESOL data entry clerks to help to correct data entry errors.
5. **Certification:** SCPS agrees with the findings 7170, 54170, 55170, 61170, 61171, 71170, 71172, 700470. Seminole County Teacher Certification data is beginning to improve based on a new process that has been implemented to identify and report out-of-field teachers for Surveys 2 and 3.
6. **Transportation.** SCPS agrees with your Transportation findings on all points. Data reporting and accuracy problems specific to transportation involved students who live within two miles of the school and receive transportation but are not state funded (#51). Incorrect number of buses reported (#57) and incorrect data entry involving missing student names and incorrect ridership categories (#52, 53, 54, 55 and 56). The school district's transportation department will continue to conduct quality assurance checks on random samples of their data on an annual basis.
7. **Galileo School for Gifted Learning Charter School (#9233):** Galileo Charter school acknowledges their findings (# 923301). Seminole County Public Schools, on behalf of Galileo Charter School, would like to reserve the right to appeal finding (# 923301) through the Department of Education.

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

Sincerely,



Walt Griffin, Ed. D  
Superintendent