

Report No. 2021-017  
September 2020

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**HENDRY 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, Paul K. Puletti served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Dwayne E. Brown, Chair from 11-20-18; Vice Chair through 11-19-18	1
Dr. Sally Berg, Vice Chair from 11-20-18	2
Amanda Nelson	3
Stephanie Busin	4
Jon Basquin, Chair through 11-19-18	5

The team leader was Olukemi T. Latilo, 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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**HENDRY COUNTY DISTRICT SCHOOL BOARD  
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# HENDRY COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
ESY	Extended School Year
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, Career Education 9-12, and student transportation, the Hendry 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:

- State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 16 of the 43 teachers in our test.
- 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 21 of the 50 students in our ESOL test, 6 of the 17 students in our ESE Support Levels 4 and 5 test, and all of the 24 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 66 of the 308 students in our student transportation test, in addition to 156 students identified in our general tests.

The District did not report any charter schools; therefore, all our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 21 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.2678 but has a potential impact on the District's weighted FTE of negative 17.7451. Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 220 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 \$74,608 (negative 17.7451 times \$4,204.42).

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 Hendry 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 Hendry County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 12 schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2019, State funding totaling \$36.2 million was provided through the FEFP to the District for the District-reported 7,100.72 unweighted FTE as recalibrated. 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. The District received \$1.5 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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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 Hendry 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 teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Hendry 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 teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported 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  
September 2, 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 Hendry County District School Board (District) reported to the DOE 7,100.72 unweighted FTE as recalibrated at 12 District schools, 1 cost center, and 2 virtual education cost centers. The District did not report any charter schools.

### 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 (15) consisted of the total number of brick and mortar schools in the District that offered courses, 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 (2,905) 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 21 of the 50 students in our ESOL test,<sup>3</sup> 6 of the 17 students in our ESE Support Levels 4 and 5 test,<sup>4</sup> and 24 of the 24 students in our Career Education 9-12 test.<sup>5</sup>

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	15	5	2,185	44	0	5,086.7800	36.0635	25.1661
Basic with ESE Services	14	4	494	32	1	1,153.2000	26.2540	2.2912
ESOL	12	4	184	50	21	533.4100	36.2324	(24.1657)
ESE Support Levels 4 and 5	11	3	17	17	6	40.3700	15.7914	(3.5246)
Career Education 9-12	5	1	<u>25</u>	<u>24</u>	<u>24</u>	<u>286.9600</u>	<u>2.7678</u>	<u>(3.0348)</u>
All Programs	15	5	<u>2,905</u>	<u>167</u>	<u>52</u>	<u>7,100.7200</u>	<u>117.1091</u>	<u>(3.2678)</u>

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 1, 7, 13, and 20 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 8, 14, 15 and 16 on *SCHEDULE D*.

<sup>5</sup> For Career Education 9-12, the material noncompliance is disclosed in Finding 17 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (144) 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, or notification to parents regarding teachers' out-of-field status were not met for 16 of the 43 teachers in our test.<sup>6</sup>

## **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.

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<sup>6</sup> For teachers, the material noncompliance is composed of Findings 2, 3, 4, 9, 10, 11, 12, 18, 19, and 21 on *SCHEDULE D.*

## SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	8.1427	1.108	9.0221
102 Basic 4-8	10.7236	1.000	10.7236
103 Basic 9-12	6.2998	1.000	6.2998
111 Grades K-3 with ESE Services	(.5000)	1.108	(.5540)
112 Grades 4-8 with ESE Services	.9202	1.000	.9202
113 Grades 9-12 with ESE Services	1.8710	1.000	1.8710
130 ESOL	(24.1657)	1.185	(28.6364)
254 ESE Support Level 4	(2.7332)	3.619	(9.8915)
255 ESE Support Level 5	(.7914)	5.642	(4.4651)
300 Career Education 9-12	<u>(3.0348)</u>	1.000	<u>(3.0348)</u>
Total	<u>(3.2678)</u>		<u>(17.7451)</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>#0020</u>	<u>#0151</u>	<u>#0181</u>	
101 Basic K-3	.....	8.1427	.....	8.1427
102 Basic 4-8	6.3659	4.3577	.....	10.7236
103 Basic 9-12	.....	.....	5.5328	5.5328
111 Grades K-3 with ESE Services	.....	(.5000)	.....	(.5000)
112 Grades 4-8 with ESE Services	.....	.9202	.....	.9202
113 Grades 9-12 with ESE Services	.....	.....	1.8710	1.8710
130 ESOL	(6.3659)	(12.4762)	(4.8236)	(23.6657)
254 ESE Support Level 4	.....	(.0242)	(2.7090)	(2.7332)
255 ESE Support Level 5	.....	(.9202)	.1288	(.7914)
300 Career Education 9-12	.....	.....	<u>(2.7678)</u>	<u>(2.7678)</u>
Total	<u>.0000</u>	<u>(.5000)</u>	<u>(2.7678)</u>	<u>(3.2678)</u>

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

<u>No. Program</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>	
		<u>#0401</u>	<u>Total</u>
101 Basic K-3	8.1427	.....	8.1427
102 Basic 4-8	10.7236	.....	10.7236
103 Basic 9-12	5.5328	.7670	6.2998
111 Grades K-3 with ESE Services	(.5000)	.....	(.5000)
112 Grades 4-8 with ESE Services	.9202	.....	.9202
113 Grades 9-12 with ESE Services	1.8710	.....	1.8710
130 ESOL	(23.6657)	(.5000)	(24.1657)
254 ESE Support Level 4	(2.7332)	.....	(2.7332)
255 ESE Support Level 5	(.7914)	.....	(.7914)
300 Career Education 9-12	<u>(2.7678)</u>	<u>(.2670)</u>	<u>(3.0348)</u>
Total	<u>(3.2678)</u>	<u>.0000</u>	<u>(3.2678)</u>

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

# SCHEDULE D

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

### Overview

Hendry 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)**

### Labelle Middle School (#0020)

1. [Ref. 2001] ELL Committees were not convened within 30 school days prior to three students' DUESS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiencies of the students were not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

102 Basic 4-8	1.5044	
130 ESOL	<u>(1.5044)</u>	.0000

2. [Ref. 2070/73/74] Our test of teacher qualifications disclosed that three teachers did not hold valid Florida teaching certificates. District staff indicated that the teachers were hired as permanent substitutes; however, our review of the teachers' classroom placements indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead 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 consist of classroom teachers, including substitutes, and means any K-12 staff  
*(Finding Continues on Next Page)*

**Findings**

**Labelle Middle School (#0020)** (Continued)

member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, 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 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.

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 2070</u>		
102 Basic 4-8	.5220	
130 ESOL	<u>(.5220)</u>	.0000
<u>Ref. 2073</u>		
102 Basic 4-8	.8542	
130 ESOL	<u>(.8542)</u>	.0000
<u>Ref. 2074</u>		
102 Basic 4-8	.4134	
130 ESOL	<u>(.4134)</u>	.0000

3. [Ref. 2071/72] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL (Ref. 2071/72) and English (Ref. 2072). We propose the following adjustments:

<u>Ref. 2071</u>		
102 Basic 4-8	1.6117	
130 ESOL	<u>(1.6117)</u>	.0000
<u>Ref. 2072</u>		
102 Basic 4-8	1.0468	
130 ESOL	<u>(1.0468)</u>	.0000

**Findings**

**Labelle Middle School (#0020)** (Continued)

4. [Ref. 2075] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in General Science but taught courses that required certification in English and ESOL. 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	.4134	
130 ESOL	<u>(.4134)</u>	<u>.0000</u>
		<u>.0000</u>

**Labelle Elementary School (#0151)**

5. [Ref. 15101] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,725 instructional minutes per week for grades K-3 and met the minimum reporting of Class Minutes Weekly (CMW); however, the students’ course schedules were not reported in agreement with the School’s bell schedule. We noted differences up to 155 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to School’s bell schedule. Since most of the students were reported within the District for the entire school year and their reported FTE was recalibrated to 1.0, this variance in CMW did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

.0000

6. [Ref. 15102] One ESE student was not enrolled in school during the October 2018 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	<u>(.5000)</u>	(.5000)
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7. [Ref. 15103] The *ELL Student Plans* for 14 students were not available at the time of our examination and could not be subsequently located. In addition, ELL Committees were not convened by October 1 (4 students) or within 30 school days prior to the student’s DEUSS anniversary date (1 student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. Further, School records did not demonstrate that the parents of 2 students were notified of their children’s ESOL placements. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Labelle Elementary School (#0151) (Continued)**

101 Basic K-3	3.7817	
102 Basic 4-8	2.1665	
130 ESOL	<u>(5.9482)</u>	.0000

8. [Ref. 15104] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction and the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.9202	
255 ESE Support Level 5	<u>(.9202)</u>	.0000

9. [Ref. 15170] Our test of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a permanent substitute; however, our review of the 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), but was instead 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 consist 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 substitute teachers, are staff members 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 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.

Since the teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach, we propose the following adjustment:

101 Basic K-3	4.3610	
130 ESOL	<u>(4.3610)</u>	.0000

**Findings**

**Labelle Elementary School (#0151)** (Continued)

10. [Ref. 15171] One teacher taught Primary Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. We propose the following adjustment:

102 Basic 4-8	2.1670	
130 ESOL	<u>(2.1670)</u>	.0000

11. [Ref. 15172] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Music. We propose the following adjustment:

102 Basic 4-8	.0242	
254 ESE Support Level 4	<u>(.0242)</u>	<u>.0000</u>
		<u>(.5000)</u>

**Labelle High School (#0181)**

12. [Ref. 18173/74] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 18173) held certification in Physical Education but taught courses that required dual certification in Physical Education and Health Education and one teacher (Ref. 18174) held certification in Social Science but taught courses that required certification in ESE. We also noted that the parents of the students were not notified of the teachers' out-of-field status. Since the students involved are cited in Finding 15 (Ref. 18103), we present this disclosure finding with no proposed adjustments.

.0000

13. [Ref. 18101] ELL Committees were not convened within 30 school days prior to three students' DUESS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of the students was not assessed within 30 school days prior to the students' DEUSS anniversary dates. We propose the following adjustment:

103 Basic 9-12	1.7893	
130 ESOL	<u>(1.7893)</u>	.0000

14. [Ref. 18102] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placements in the Hospital and Homebound (*Finding Continues on Next Page*)

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Labelle High School (#0181)** (Continued)

Program. The students were scheduled for on-campus and homebound instruction and the 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	.8712	
255 ESE Support Level 5	<u>(.8712)</u>	.0000

15. [Ref. 18103] Two ESE students were incorrectly reported. The IEP for one of the students was valid through February 7, 2019, and a new IEP was not prepared until March 21, 2019. In addition, the *Matrix of Services* form for this student incorrectly included a special considerations point for which the student was not eligible which resulted in the student being incorrectly reported in Program No. 254. The *Matrix of Services* form for the other student supported the student's reporting in Program No. 255; however, the student was reported in Program No. 254. We propose the following adjustment:

103 Basic 9-12	.5001	
113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	(2.0000)	
255 ESE Support Level 5	<u>1.0000</u>	.0000

16. [Ref. 18104] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.4999	
254 ESE Support Level 4	<u>(.4999)</u>	.0000

17. [Ref. 18105] Timecards were not available at the time of our examination and could not be subsequently located for 24 Career Education 9-12 students who participated in OJT. In addition, the students were working as teacher assistants and were not compensated for the work performed. We proposed the following adjustment:

300 Career Education 9-12	<u>(2.7678)</u>	(2.7678)
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18. [Ref. 18170/75] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 18170</u>		
103 Basic 9-12	.2942	
130 ESOL	<u>(.2942)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Labelle High School (#0181)** (Continued)

<u>Ref. 18175</u>		
103 Basic 9-12	.4907	
130 ESOL	<u>(.4907)</u>	.0000

19. [Ref. 18171/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. One teacher (Ref. 18171) held certification in Chemistry but taught courses that required certification in Physics and one teacher (Ref. 18172) held certification in English but taught courses that required certification in Reading. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 18171</u>		
103 Basic 9-12	.2091	
254 ESE Support Level 4	<u>(.2091)</u>	.0000

<u>Ref. 18172</u>		
103 Basic 9-12	2.2494	
130 ESOL	<u>(2.2494)</u>	.0000

(2.7678)

**Labelle Youth Developmental Academy (#0401)**

20. [Ref. 40101] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.5000	
130 ESOL	<u>(.5000)</u>	.0000

21. [Ref. 40170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

103 Basic 9-12	.2670	
300 Career Education 9-12	<u>(.2670)</u>	.0000

.0000

**Proposed Net Adjustment**

**(3.2678)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that Hendry 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) parents are timely notified of their children's ESOL placements; (3) student course schedules are reported in accordance with the schools' bell schedules; (4) only students who are in membership and are in attendance at least 1 day during the survey period are reported for FEFP funding; (5) IEPs and *ELL Student Plans* are timely prepared and are retained in readily accessible files; (6) schedules for students concurrently or intermittently enrolled in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored and timely completed, (8) timecards are accurately completed, signed, and retained in readily accessible files for students in Career Education 9-12 who participated in OJT; (9) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (10) parents are timely notified when their children are assigned to teachers teaching out of field; and (11) 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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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the Hendry 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 Hendry 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 Hendry County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 12 schools other than charter schools, 1 cost center, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$36.2 million was provided through the FEFP to the District for the District-reported 7,100.72 unweighted FTE as recalibrated. 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. LaBelle Middle School	1 through 4
2. LaBelle Elementary School	5 through 11
3. LaBelle High School	12 through 19
4. LaBelle Youth Developmental Academy	20 and 21
5. Hendry Virtual Instruction Program (District Provided)	NA



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Hendry 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 Hendry 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>7</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>7</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  
September 2, 2020

# SCHEDULE F

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

Any student who is transported by the Hendry 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 (119) 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 (6,614) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	10
IDEA – PK through Grade 12, Weighted	233
All Other FEFP Eligible Students	<u>6,371</u>
Total	<u>6,614</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 66 of 308 students in our student transportation test.<sup>8</sup>

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<sup>8</sup> For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, 6, 7, and 8 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 308 of the 6,614 students reported as being transported by the District.	66	(64)
In conjunction with our general tests of student transportation we identified certain issues related to 156 additional students.	<u>156</u>	<u>(156)</u>
Total	<u>222</u>	<u>(220)</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

Hendry 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

**Students  
Transported  
Proposed Net  
Adjustments**

*Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 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. 51] Our general tests disclosed that the number of DIT were incorrectly reported for two students. The students were reported for 6 DIT but should have been reported for 9 DIT in accordance with the District instructional calendars for students participating in ESY Programs. We propose the following adjustment:

**June 2019 Survey**

9 Days in Term

All Other FEFP Eligible Students 2

6 Days in Term

All Other FEFP Eligible Students (2) 0

2. [Ref. 52] Our general tests of student ridership disclosed that 20 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. Transportation records did not evidence that the students were classified as students with disabilities under the IDEA or that their parents were enrolled in the Teenage Parent Program. Consequently, the students were not eligible to  
*(Finding Continues on Next Page)*

**Findings**

be reported for State transportation funding. In addition, one student was not enrolled in school during the June 2019 reporting survey period. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students (12)

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students (7)

**June 2019 Survey**

18 Days in Term

All Other FEFP Eligible Students (1) (20)

3. [Ref. 53] Our general tests disclosed that 169 students (40 students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category during the June 2019 reporting survey period. Transportation records did not evidence that the students were enrolled in an ESY Program or were in a nonresidential DJJ Program; consequently, the students were not eligible to be reported for State transportation funding. In addition, one student was not marked by the bus driver as riding their assigned bus. We propose the following adjustment:

**June 2019 Survey**

18 Days in Term

All Other FEFP Eligible Students (169) (169)

4. [Ref. 54] Four students (three students were in our test) were not enrolled in school during the July 2018 or June 2019 reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

**July 2018 Survey**

10 Days in Term

All Other FEFP Eligible Students (1)

**June 2019 Survey**

18 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students (1)

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**9 Days in Term**

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

5. [Ref. 55] Seven students in our test were either not listed on the supporting bus drivers' reports (three students) or were not marked by the bus drivers as riding their assigned bus (four students) during the applicable reporting survey periods. We propose the following adjustments:

**October 2018 Survey**

**90 Days in Term**

All Other FEFP Eligible Students	(3)	
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**February 2019 Survey**

**90 Days in Term**

All Other FEFP Eligible Students	(4)	(7)
----------------------------------	-----	-----

6. [Ref. 56] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

**October 2018 Survey**

**90 Days in Term**

All Other FEFP Eligible Students	(2)	(2)
----------------------------------	-----	-----

7. [Ref. 57] Three students in our test were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We noted that the two students lived 2 miles or more from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining student was not otherwise eligible for State transportation funding. We propose the following adjustment:

**October 2018 Survey**

**90 Days in Term**

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(2)	(1)

8. [Ref. 58] The IEPs for ten ESE students in our test did not contain recommendations for ESY services; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

<u>Findings</u>	<b>Students Transported Proposed Net Adjustments</b>
<b>June 2019 Survey</b>	
<u>18 Days in Term</u>	
All Other FEFP Eligible Students	(10)      (10)
9. [Ref. 59] Our general tests disclosed that seven students were incorrectly reported. The students were either enrolled in the Hospital and Homebound Program (five students) or in a Virtual Instruction Program (two students); consequently, the students were not eligible 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	(2)
<b>February 2019 Survey</b>	
<u>90 Days in Term</u>	
All Other FEFP Eligible Students	(5)      (7)
<b>Proposed Net Adjustment</b>	<b><u>(220)</u></b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that Hendry County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported for correct number of DIT in accordance with instructional calendars and supporting documentation is retained in readily accessible files; (2) 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; (3) only ESE students whose IEPs specify a need for ESY and transportation as a related service and students attending non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; (4) only those students who are enrolled (i.e., membership) in school during the FTE membership survey week and are recorded on bus driver reports as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (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) 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; 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

### NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2019, the District received \$1.5 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	1	1	-
October 2018	50	3,110	1,331
February 2019	52	3,239	1,348
June 2019	<u>16</u>	<u>264</u>	<u>180</u>
Totals	<u>119</u>	<u>6,614</u>	<u>2,859</u>

#### 3. Statutes and Rules

The following statutes and rules are of significance to the District's administration of student transportation:

Section 1002.33, Florida Statutes, *Charter Schools*

Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*

Section 1011.68, Florida Statutes, *Funds for Student Transportation*

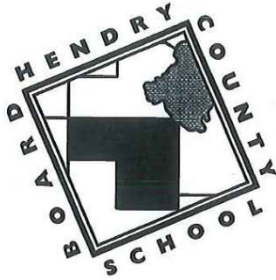
SBE Rules, Chapter 6A-3, FAC, *Transportation*

### NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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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## Hendry County School Board

**District Office**  
Hendry Co. Courthouse  
P.O. Box 1980  
LaBelle, FL 33975-1980  
(863) 674-4100  
FAX (863) 674-4103  
SUNCOM 744-4100

**Sub-Office**  
475 E. Osceola Ave.  
Clewiston, FL 33440-3140  
(863) 902-4244  
FAX (863) 902-4247  
SUNCOM 744-4244

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September 2, 2020

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

Dear Ms. Norman:

The Hendry County District School Board received the preliminary and tentative report from your office on August 6, 2020. Your document included a list of examination findings, proposed adjustments, and recommendations. Based on the findings, proposed adjustments, and recommendations, we have prepared our proposed corrective actions.

Attached you will find a written statement of corrective actions that the Hendry County District School Board will implement that addresses the twenty-one (21) FTE findings and the nine (9) findings pertaining to student transportation listed in your report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Paul K. Puletti".

Paul K. Puletti  
Superintendent

Dear Ms. Sherrill F. Norman, CPA:

Below are the corrective actions for each of the 21 FTE findings and the nine (9) student transportation findings for the Hendry County School District.

LaBelle Middle School (#0020)

1. [Ref. 2001]

Corrective actions: District ELL meetings will provide monthly trainings on how to monitor and plan for those students who need extension of services committee meetings for years 3 and 5. The district ELL meetings will be held monthly and will provide information and training regarding FL Law Statute-6A-6.09022 Extension of Services among others. Copies of forms, resources, and minutes of meetings will be available in the district's ELL drive, which is accessible to all guidance counselors, ELL resource teachers, and ELL paraprofessionals.

Entry dates were used to plan for ELL meetings instead of DEUSS dates. The district ELL resource teacher will provide monthly district ELL meetings for training and information regarding FL Law Statute-6A-6.09022 Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners. Copies of forms, resources, and minutes of meetings will be available in the district's ELL drive, which is accessible to all guidance counselors, ELL resource teachers, and ELL paraprofessionals.

2. [Ref. 2070/73/74]

Corrective action: Hendry County Schools has partnered with Handshake, a recruitment platform that allows us to seek qualified employees to avoid placing non-certified teachers in the classrooms. In response to this need, Florida Southwestern University, our local college, has started offering the education courses needed for non-education majors to work on their requirements stated on Statement of Eligibilities from the Florida Department of Education. Hendry County Schools will use these resources to hire and maintain certified teachers in the coming years.

3. [Ref. 2071/72]

Corrective action: Notification of Out of Field to Parents: Upon receiving the Out of Field Report from the IT department, the certification specialist will work with a designated representative from each school to ensure that necessary letters and/or newsletters regarding the teacher's certificate, is properly distributed to parent in a timely fashion.

4. [Ref. 2075]

Corrective action: Notification of Out of Field to School Board after Survey Deadline: Upon hiring a teacher that is Out of Field after the board list due date, the Out of Field teacher will be placed on the following board meeting list, even if it is after the Survey Deadline.

**LaBelle Elementary School (#0151)**

5. [Ref. 15101]

Corrective action: In order to correct violations the school will adjust minutes of reportable periods to reflect the enrichment schedule. Additionally, the school will properly schedule therapies (OT/PT/Speech/Language), to ensure that minutes are adjusted in student's schedules so that there is a true reflection of time in each section. The principal, registrar, and guidance counselor will be responsible for monitoring this.

6. [Ref. 15102]

Corrective action: District will provide training to all Data Entry in proper enrollment and withdraw of students utilizing the proper codes. This training will be done as a collaboration between the Instructional Technology (IT) and the Exceptional Student Education (ESE) Departments.

7. [Ref. 15103]

Corrective action: The guidance counselor will monitor and assure that meetings are held annually as per district guidelines, and document the meeting as required and file the annual plan in the student's ELL folder. The guidance counselor will monitor and assure that meetings are held by Oct 1 or within 30 school days prior to the student's DEUSS anniversary date as per state guidelines to decide on continued ESOL placements beyond 3 years from each student's DEUSS. This will be monitored through the district's student information system by both the District ELL Resource Teacher and the school Guidance Counselor. These meetings will be documented as required and filed in the student's ELL folder. The school Guidance Counselor will establish a system of reviewing the forms that are required to be sent and/or signed by the parent. The District ELL Resource Teacher will also periodically check through folders to ensure all paperwork was completed.

8. [Ref. 15104]

Corrective action: District will provide training to all Data Entry and/or Attendance Clerks in proper attendance coding of students utilizing the proper attendance codes. This training will be done as a collaboration between the Instructional Technology (IT) and the Exceptional Student Education (ESE) Departments.

9. [Ref. 15170]

Corrective action: Substitute Teacher: Hendry County Schools has partnered with Handshake, a recruitment platform that allows us to seek qualified employees to avoid placing non-certified teachers in the classrooms. In response to this need, Florida Southwestern University, our local college, has started offering the education courses needed for non-education majors to work on their requirements stated on Statement of Eligibilities from the Florida Department of Education. Hendry County Schools will use these resources to hire and maintain certified teachers in the coming years.

10. [Ref. 15171]

Corrective action: Out of Field Teacher and Board Notification: Upon receiving the Out of Field Report from the IT department, the certification specialist will work with a designated representative from each school to review each teacher and their assigned courses to ensure In-Field Status. If a teacher falls into an Out of Field category, the teacher will be placed in a newly created Out of Field Google Classroom that is designed to guide the teacher through the necessary steps to achieve In-Field status within the school year. Failure to finish the program will result in documentation on the teacher's final evaluation.

District's responses to FEFP 2019 Audit Findings. Saved in 2020 Audit folder

After the certification specialist reviews the final Out of Field list with the school representative, the list of the Out of Field teachers will be presented to Board.

11. [Ref. 15172]

Corrective action: Notification of Out of Field to Parents: Upon receiving the Out of Field Report from the IT department, the certification specialist will work with a designated representative from each school to ensure that necessary letters and/or newsletters regarding the teacher's certificate, is properly distributed to parent in a timely fashion.

**LaBelle High School: (# 0181)**

12. [Ref. 18173/74]

Corrective action: Out of Field Teacher and Board Notification: Upon receiving the Out of Field Report from the IT department, the certification specialist will work with a designated representative from each school to review each teacher and their assigned courses to ensure In-Field Status. If a teacher falls into an Out of Field category, the teacher will be placed in a newly created Out of Field Google Classroom that is designed to guide the teacher through the necessary steps to achieve In-Field status within the school year. Failure to finish the program will result in documentation on the teacher's final evaluation. After the certification specialist reviews the final Out of Field list with the school representative, the list of the Out of Field teachers will be presented to Board.

13. [Ref. 18101]

Corrective action: The LHS Guidance department will monitor DUESS anniversary dates planning for continued placement and proficiency. The LHS Guidance Department will complete training on all state guidelines for this process.

14. [Ref. 18102]

Corrective action: District will provide training to all Data Entry and/or Attendance Clerks in proper attendance coding of students utilizing the proper attendance codes. This training will be done as a collaboration between the Instructional Technology (IT) and the Exceptional Student Education (ESE) Departments. The LaBelle High School Counseling department, ESE Specialists, and district data entry personnel will monitor and change Program #s upon re-entry.

15. [Ref. 18103]

Corrective action: District Exceptional Student Education Department will train all ESE Specialists and School Counselors in Quality IEP and Matrix of Services during the 2020/2021 school year to review the completion and purpose for the Matrix of Services completion, as well as the process for the maintenance of records.

16. [Ref. 18104]

Corrective action: District Exceptional Student Education Department will train all ESE Specialists and School Counselors in Quality IEP and Matrix of Services during the 2020/2021 school year to review the completion and purpose for the Matrix of Services completion, as well as the process for the maintenance of records. Records/Documents will be sent to District ESE Office for placement in district's electronic filing system.

17. [Ref. 18105]

Corrective action: LHS Time cards were available at examination time. Our program at LHS does not meet the program requirements for the code OJT. LHS has changed the coding for this program due to the fact we do not pay students. Students all have sign in sheets for work with the elementary school teachers.

18. [Ref. 18170/75]

Corrective actions: [18170] Reciprocity Delay with Florida Department of Education: The certification specialist will closely monitor all reciprocity cases and maintain open communication with the Out of State certified teacher and the designated district representation with the Department of Education to ensure the Florida certificate is moved along in a timely manner. [18075] Substitute Teacher: Hendry County Schools has partnered with Handshake, a recruitment platform that allows us to seek qualified employees to avoid placing non-certified teachers in the classrooms. In response to this need, Florida Southwestern University, our local college, has started offering the education courses needed for non-education majors to work on their requirements stated on Statement of Eligibilities from the Florida Department of Education. Hendry County Schools will use these resources to hire and maintain certified teachers in the coming years.

19. [Ref. 18171/72]

Corrective action: Out of Field Teacher and Board Notification: Upon receiving the Out of Field Report from the IT department, the certification specialist will work with a designated representative from each school to review each teacher and their assigned courses to ensure In-Field Status. If a teacher falls into an Out of Field category, the teacher will be placed in a newly created Out of Field Google Classroom that is designed to guide the teacher through the necessary steps to achieve In-Field status within the school year. Failure to finish the program will result in documentation on the teacher's final evaluation. After the certification specialist reviews the final Out of Field list with the school representative, the list of the Out of Field teachers will be presented to Board.

**LaBelle Youth Development Academy (#0401)**

20. [Ref. 40101]

Corrective action: A procedure will be set to review student's files once a notice of a student transfer is known. This review will check for documentation of the student's ELL plan to ensure that all requirements of ELL meetings were met and contact will be made with the LaBelle Youth Development Academy to ensure all records were received.

21. [Ref. 40170]

Corrective action: Vocational Certified Teacher: The certification specialist will alter the format of the vocational certificate to ensure proper coverage of courses taught.

**Student Transportation:** The Transportation Department agrees with the recommendations of the Auditor and will attempt to make all necessary adjustments to our reporting. Below are the corrective actions, for the nine (9) findings related to student transportation:

District's responses to FEFP 2019 Audit Findings. Saved in 2020 Audit folder

[Ref. 51, 52, 53, 56 and 59]

Corrective action: The transportation department will conduct a second review of student transportation coding in the Student Information System in an attempt to eliminate coding errors for transportation.

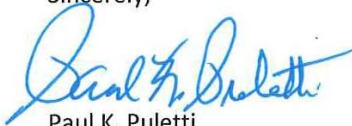
[Ref. 54 and 55]

Corrective action: The Transportation Department will conduct a second review of FTE counts and driver reports prior to submission in an attempt to eliminate incorrect counts.

[Ref. 57 and 58]

Corrective actions: The Transportation Department will coordinate closely with the ESE department to be sure that the IDEA and IEPs reflect the correct information so that those students are coded correctly in the Student Information System for transportation.

Sincerely,



Paul K. Puletti  
Superintendent