

**FLAGLER 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, James Tager served as Superintendent and the following individuals served as Board members:

	District No.
Andy Dance	1
Janet O. McDonald, Chair from 11-20-18, Vice Chair through 11-19-18	2
Dr. Colleen Conklin, Vice Chair from 11-20-18	3
Trevor Tucker, Chair through 11-19-18	4
Dr. Maria P. Barbosa	5

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

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

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**FLAGLER COUNTY DISTRICT SCHOOL BOARD
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FLAGLER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
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

SUMMARY OF ATTESTATION EXAMINATION

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, and Career Education 9-12, the Flagler 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, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 80 teachers in our test. Twelve (15 percent) of the 80 teachers in our test taught at charter schools and 2 (22 percent) of the 9 teachers with exceptions taught at charter schools.
- 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	71	10	14%	11	4	36%
ESE Support Levels 4 and 5	39	-	NA	11	-	NA
Career Education 9-12	40	-	NA	10	-	NA
Totals	<u>150</u>	<u>10</u>		<u>32</u>	<u>4</u>	

Noncompliance related to the reported FTE student enrollment resulted in 26 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.7037 (1.2038 applicable to District schools other than charter schools and .4999 applicable to charter schools) but has a potential impact on the District's weighted FTE of positive 3.2742 (4.2106 applicable to District schools other than charter schools and negative .9364 applicable to charter schools). Noncompliance related to student transportation resulted in ten findings and a proposed net adjustment of negative 56 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 positive \$13,766 (3.2742 times \$4,204.42), of which \$17,703 is applicable to District schools other than charter schools and negative \$3,937 applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Flagler 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 Flagler County.

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

For the fiscal year ended June 30, 2019, State funding totaling \$34.2 million was provided through the FEFP to the District for the District-reported 12,848.86 unweighted FTE as recalibrated, which included 900.42 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a

numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$2.7 million for student transportation as part of the State funding through the FEFP.

¹ 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 Flagler 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 Flagler 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 weaknesses² 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

² 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 29, 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 Flagler County District School Board (District) reported to the DOE 12,848.86 unweighted FTE as recalibrated, which included 900.42 unweighted FTE as recalibrated for charter schools, at ten District schools other than charter schools, two charter schools, and two virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See NOTE B.) The population of schools (14) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (8,754) 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 11 of the 71 students in our ESOL test,³ 11 of the 39 students in our ESE Support Levels 4 and 5 test,⁴ and 10 of the 40 students in our Career Education 9-12 test.⁵ Ten (14 percent) of the 71 students in our ESOL test attended charter schools and 4 (36 percent) of the 11 students with exceptions attended charter schools. None of the students in our ESE Support Levels 4 and 5 test and Career Education 9-12 test attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	14	7	7,056	91	0	10,074.9800	73.3472	16.3151
Basic with ESE Services	13	7	1,353	70	3	2,127.1800	56.0266	(2.3264)
ESOL	10	6	205	71	11	258.2000	50.4184	(8.9511)
ESE Support Levels 4 and 5	9	5	45	39	11	65.4600	28.9443	1.5249
Career Education 9-12	3	1	<u>95</u>	<u>40</u>	<u>10</u>	<u>323.0400</u>	<u>7.7678</u>	<u>(8.2662)</u>
All Programs	14	7	<u>8,754</u>	<u>311</u>	<u>35</u>	<u>12,848.8600</u>	<u>216.5043</u>	<u>(1.7037)</u>

³ For ESOL, the material noncompliance is composed of Findings 3, 4, 7, 16, 17, and 22 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 9, 10, 18, 21, 23, and 24 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is composed of Findings 11, 12, 13, and 14 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (231, of which 203 are applicable to District schools other than charter schools and 28 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 9 of the 80 teachers in our test.⁶ Twelve (15 percent) of the 80 teachers in our test taught at charter schools and 2 (22 percent) of the 9 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 5, 6, 15, 19, 20, 25, and 26 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.3328	1.108	1.4767
102 Basic 4-8	3.2594	1.000	3.2594
103 Basic 9-12	8.6532	1.000	8.6532
111 Grades K-3 with ESE Services	.4999	1.108	.5539
112 Grades 4-8 with ESE Services	(.5054)	1.000	(.5054)
113 Grades 9-12 with ESE Services	(2.3209)	1.000	(2.3209)
130 ESOL	(5.3815)	1.185	(6.3771)
254 ESE Support Level 4	.4283	3.619	1.5500
255 ESE Support Level 5	1.0966	5.642	6.1870
300 Career Education 9-12	<u>(8.2662)</u>	1.000	<u>(8.2662)</u>
Subtotal	<u>(1.2038)</u>		<u>4.2106</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.0727	1.108	2.2966
102 Basic 4-8	.9970	1.000	.9970
130 ESOL	<u>(3.5696)</u>	1.185	<u>(4.2300)</u>
Subtotal	<u>(.4999)</u>		<u>(.9364)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.4055	1.108	3.7733
102 Basic 4-8	4.2564	1.000	4.2564
103 Basic 9-12	8.6532	1.000	8.6532
111 Grades K-3 with ESE Services	.4999	1.108	.5539
112 Grades 4-8 with ESE Services	(.5054)	1.000	(.5054)
113 Grades 9-12 with ESE Services	(2.3209)	1.000	(2.3209)
130 ESOL	(8.9511)	1.185	(10.6071)
254 ESE Support Level 4	.4283	3.619	1.5500
255 ESE Support Level 5	1.0966	5.642	6.1870
300 Career Education 9-12	<u>(8.2662)</u>	1.000	<u>(8.2662)</u>
Total	<u>(1.7037)</u>		<u>3.2742</u>

- Notes: (1) See NOTE A7.
 (2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)
 (3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0061*</u>	<u>#0090</u>	<u>#0131</u>	
101 Basic K-3	2.0727	.....	1.3328	3.4055
102 Basic 4-8	.9970	.....	2.4790	3.4760
103 Basic 9-12	.....	8.6532	.....	8.6532
111 Grades K-3 with ESE Services	.....	.....	.4999	.4999
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	.....	(2.3209)	.....	(2.3209)
130 ESOL	(3.5696)	(.2894)	(4.3117)	(8.1707)
254 ESE Support Level 4	.....	(.0771)	.....	(.0771)
255 ESE Support Level 5	.....	1.2999	(.0772)	1.2227
300 Career Education 9-12	.....	<u>(8.2662)</u>	.....	<u>(8.2662)</u>
Total	<u>(.4999)</u>	<u>(1.0005)</u>	<u>(.0772)</u>	<u>(1.5776)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0201</u>	<u>#0301</u>	<u>#0401</u>	<u>Total</u>
101	3.4055	.....	.....	.....	3.4055
102	3.4760	.0464	.....	.7340	4.2564
103	8.6532	.....	.....	.....	8.6532
111	.4999	.....	.....	.....	.4999
112	.0000	.....	(.5054)	.....	(.5054)
113	(2.3209)	.....	.....	.....	(2.3209)
130	(8.1707)	(.0464)	.....	(.7340)	(8.9511)
254	(.0771)	.....	.5054	.....	.4283
255	1.2227	.....	.....	(.1261)	1.0966
300	<u>(8.2662)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(8.2662)</u>
Total	<u>(1.5776)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.1261)</u>	<u>(1.7037)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Flagler 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)**

Districtwide – Certification of Attendance Records

1. [Ref. 6101/30101/40101] Our examination of the attendance procedures at seven schools disclosed that for three of the seven schools tested the Principal did not certify student attendance for the 2018-19 school year as required by SBE Rule 6A-1.044, FAC, and DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. The rule and *Handbook* provide that the Principal (or the Principal’s designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the Principal (or the Principal’s designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Findings

Imagine School at Town Center (#0061) Charter School

2. [Ref. 6102] Student course schedules were incorrectly reported for several students. The bell schedule provided by the school supported 1,800 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules reported were not in agreement with the daily instructional and bell schedule. We noted differences ranging from 150 CMW to 225 CMW. Student course schedules, which are necessary for the recalibration process to work properly, should reflect the correct number of CMW according to the school's instructional and bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment. .0000

3. [Ref. 6103] One ESOL student was not in attendance during the February 2019 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

101 Basic K-3	(.0709)	
130 ESOL	<u>(.4290)</u>	(.4999)

4. [Ref. 6104] Three students were incorrectly reported in the ESOL Program as the students were exited from the ESOL Program on May 31, 2018, which was prior to the October 2018 reporting survey period. We propose the following adjustment:

101 Basic K-3	1.7160	
102 Basic 4-8	.8580	
130 ESOL	<u>(2.5740)</u>	.0000

5. [Ref. 6170] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 120 of the 300 in service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	.4276	
130 ESOL	<u>(.4276)</u>	.0000

6. [Ref. 6171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that also required certification in Science. Specifically, the Charter School Board minutes for the September 27, 2017, meeting indicated that the *(Finding Continues on Next Page)*

Findings

Imagine School at Town Center (#0061) Charter School (Continued)

teacher was approved out of field in “Subject Area,” but did not specify that the teacher was out of field in Science. 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	.1390	
130 ESOL	<u>(.1390)</u>	<u>.0000</u>
		<u>(.4999)</u>

Matanzas High School (#0090)

7. [Ref. 9001] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.2894	
130 ESOL	<u>(.2894)</u>	<u>.0000</u>

8. [Ref. 9002] An IEP covering the February 2019 reporting survey period was not available at the time of our examination and could not be subsequently located for one ESE student. We propose the following adjustment:

103 Basic 9-12	.3214	
113 Grades 9-12 with ESE Services	<u>(.3214)</u>	<u>.0000</u>

9. [Ref. 9003] The homebound instructor’s contact logs were not available at the time of our examination and could not be subsequently located for one ESE student enrolled in the Hospital and Homebound Program. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0837)</u>	<u>(.0837)</u>
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10. [Ref. 9004] Six ESE students (one student was in our Basic with ESE Service test and five students were in our ESE Support Levels 4 and 5 test) were not reported in accordance with the students’ *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(1.9995)	
254 ESE Support Level 4	(.0001)	
255 ESE Support Level 5	<u>1.9996</u>	<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Matanzas High School (#0090) (Continued)

11. [Ref. 9005] The course schedules for four Career Education 9-12 students included dual-enrollment courses; however, School records indicated that the students had dropped the courses and did not evidence that the students were enrolled in the courses during the reporting survey periods. We propose the following adjustment:

103 Basic 9-12	(.3620)	(.3620)
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12. [Ref. 9006] Our review of the School's *Recorded Attendance Reports* disclosed that one teacher was not listed as having submitted student attendance for the October 2018 and February 2019 reporting survey periods. Consequently, in the absence of source attendance records attested to by the teacher, we could not validate the attendance of three Career Education 9-12 students whose only on-campus course was taught by this teacher. We propose the following adjustment:

103 Basic 9-12	(.2958)	(.2958)
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13. [Ref. 9007] Timecards were not available at the time of our examination and could not be subsequently located for two Career Education 9-12 students who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.2222)	(.2222)
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14. [Ref. 9008] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	(.0368)	(.0368)
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15. [Ref. 9070/71] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in ESE (Ref. 9070) and Biology (Ref. 9071) but taught courses that required certification in Visual and Performing Arts and Criminal Justice Operations, respectively. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 9070</u>		
103 Basic 9-12	.6930	
254 ESE Support Level 4	(.0770)	
255 ESE Support Level 5	(.6160)	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Matanzas High School (#0090) (Continued)

<u>Ref. 9071</u>		
103 Basic 9-12	8.0072	
300 Career Education 9-12	<u>(8.0072)</u>	.0000
		<u>(1.0005)</u>

Lewis E. Wadsworth Elementary School (#0131)

16. [Ref. 13101] One ELL student was incorrectly reported in Program No. 101 (Basic K-3) and No. 130 (ESOL). The student had a valid *Educational Plan* and the student's entire schedule should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

101 Basic K-3	(.1040)	
111 Grades K-3 with ESE Services	.4999	
130 ESOL	<u>(.3959)</u>	.0000

17. [Ref. 13102] ELL Committees for four students were not convened by October 1 (three students) or within 30 school days prior to the student's DEUSS anniversary date (one student) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, the English language proficiency of three students was not assessed within 30 school days prior to each student's DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.3958	
102 Basic 4-8	1.9790	
130 ESOL	<u>(2.3748)</u>	.0000

18. [Ref. 13103] The homebound instructor's contact logs were not available at the time of our examination and could not be subsequently located for one ESE student enrolled in the Hospital and Homebound Program. We propose the following adjustment:

255 ESE Support Level 5	<u>(.0772)</u>	(.0772)
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19. [Ref. 13170/71] The parents of students taught by two out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. In addition, one teacher (Ref. 13170) had earned only 180 of the 300 in service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustments:

<u>Ref. 13170</u>		
102 Basic 4-8	.5000	
130 ESOL	<u>(.5000)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lewis E. Wadsworth Elementary School (#0131) (Continued)

<u>Ref. 13171</u>		
101 Basic K-3	1.0410	
130 ESOL	(1.0410)	.0000
		<u>(.0772)</u>

Old Kings Elementary School (#0201)

20. [Ref. 20170] 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 also noted that the student's parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

102 Basic 4-8	.0464	
130 ESOL	(.0464)	.0000
		<u>.0000</u>

Belle Terre Elementary School (#0301)

21. [Ref. 30102] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.5054)	
254 ESE Support Level 4	.5054	.0000
		<u>.0000</u>

Indian Trails Middle School (#0401)

22. [Ref. 40102] An ELL Committee was not convened for one ELL student within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

102 Basic 4-8	.2916	
130 ESOL	(.2916)	.0000

23. [Ref. 40103] The instructional minutes for two ESE students enrolled in the Hospital and Homebound Program were reported for more instructional time than was scheduled by the students' IEPs. We propose the following adjustment:

255 ESE Support Level 5	(.0434)	(.0434)
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Findings

Indian Trails Middle School (#0401) (Continued)

24. [Ref. 40104] The homebound instructor’s contact logs for one ESE student enrolled in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. In addition, the student was reported for more instructional minutes than were scheduled by the student’s IEP. We propose the following adjustment:

255 ESE Support Level 5	(.0827)	(.0827)
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25. [Ref. 40170] One teacher taught Language Arts and Reading to classes that included ELL students but was not properly certified and was not approved by the School Board to teach out of field in ESOL. We propose the following adjustment:

102 Basic 4-8	.4424	
130 ESOL	(.4424)	.0000
		<u>(.1261)</u>

iFlagler-Virtual Franchise (#7004)

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

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.0000

Proposed Net Adjustment

(1.7037)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) automated attendance records are appropriately certified by the Principal or a designee attesting to the completeness and accuracy of attendance recorded in the District's automated attendance system in accordance with SBE Rule 6A-1.044, FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) student course schedules are reported in accordance with the schools' daily instructional and bell schedule; (3) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support this reporting; (4) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in ESOL and ESE programs; (5) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3 year base period is assessed by October 1 if the students DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (6) homebound teachers' instructional contact logs are retained in readily accessible files for students enrolled in the Hospital and Homebound Program and homebound instructional minutes are not reported for more instructional time than scheduled by the students' IEPs; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms; (8) students participating in dual-enrolled courses at local colleges and universities are enrolled in these courses at the time of the reporting survey period; (9) attendance records are properly prepared and retained in accordance with SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (10) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (11) teachers are properly certified or, if teaching out of field, are timely approved by the School Board or Charter School Board to teach out of field; (12) parents are timely notified when their children are assigned to teachers teaching out of field; and (13) ESOL teachers earn the appropriate in-service training points as required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines.

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

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

A summary discussion of the significant features of the Flagler 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 Flagler 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 Flagler County.

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

For the fiscal year ended June 30, 2019, State funding totaling \$34.2 million was provided through the FEFP to the District for the District-reported 12,848.86 unweighted FTE as recalibrated, which included 900.42 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

Florida school districts receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population.

3. FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For example, for PK through 3rd grade, 1.0 FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, 1.0 FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and

mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the DOE by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Surveys

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

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

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

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

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment 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>
Districtwide – Certification of Attendance Records	1
1. Imagine School at Town Center*	2 through 6
2. Matanzas High School	7 through 15
3. Lewis E. Wadsworth Elementary School	16 through 19
4. Old Kings Elementary School	20
5. Belle Terre Elementary School	21
6. Indian Trails Middle School	22 through 25
7. iFlagler-Virtual Franchise	26

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Flagler 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

In our opinion, the Flagler County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

The District's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

⁷ A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

Purpose of this Report

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the District's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

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

Sherrill F. Norman, CPA
Tallahassee, Florida
September 29, 2020

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Flagler 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 (211) 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 (12,204) 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	2
IDEA – PK through Grade 12, Weighted	577
All Other FEP Eligible Students	<u>11,625</u>
Total	<u>12,204</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 290 of the 12,204 students reported as being transported by the District.	17	(9)
In conjunction with our general tests of student transportation we identified certain issues related to 48 additional students.	<u>48</u>	<u>(47)</u>
Total	<u>65</u>	<u>(56)</u>

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the DOE.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Flagler 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*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2018 reporting survey period and once for the February 2019 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] The number of DIT was incorrectly reported for 5,617 students, as follows: 92 students were reported for 10 DIT rather than the 5 DIT as supported by the District's summer instructional calendar for the July 2018 reporting survey period and 5,525 students were reported for 90 DIT rather than the 93 DIT as supported by the District's instructional calendar for the February 2019 reporting survey period. We propose the following adjustments:

July 2018 Survey

10 Days in Term

IDEA - PK through Grade 12, Weighted	(70)
All Other FEFP Eligible Students	(22)

5 Days in Term

IDEA - PK through Grade 12, Weighted	70
All Other FEFP Eligible Students	22

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

93 Days in Term

Teenage Parents and Infants	2	
IDEA - PK through Grade 12, Weighted	227	
All Other FEFP Eligible Students	5,296	

90 Days in Term

Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(227)	
All Other FEFP Eligible Students	<u>(5,296)</u>	0

2. [Ref. 52] Our general tests of student ridership disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with disabilities under IDEA and their parents were not enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2018 Survey

86 Days in Term

All Other FEFP Eligible Students	(2)	
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February 2019 Survey

93 Days in Term

All Other FEFP Eligible Students	(1)	(3)
----------------------------------	-----	-----

3. [Ref. 53] Our general tests disclosed that one student was incorrectly reported in the All Other FEFP Eligible Students ridership category. The student was enrolled in a Virtual Education Program that did not require transportation services during the October 2018 reporting survey period; consequently, the student should not have been reported for State transportation funding. We propose the following adjustment:

October 2018 Survey

86 Days in Term

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

4. [Ref. 54] Our general tests disclosed that one student was incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The student's IEP was not available at the time of examination and could not be subsequently located. We determined that the student was otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

**Students
Transported
Proposed Net
Adjustments**

Findings

February 2019 Survey

93 Days in Term

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

5. [Ref. 55] Nine 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 determined that eight students were otherwise 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 adjustments:

July 2018 Survey

5 Days in Term

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

October 2018 Survey

86 Days in Term

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

February 2019 Survey

93 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	<u>3</u>	(1)

6. [Ref. 56/61] Six students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category (3 students) or the All Other FEFP Eligible Students ridership category (3 students). The students' IEPs did not authorize ESY services; consequently, the students were not eligible for State transportation funding during the summer reporting survey periods. We propose the following adjustments:

Ref. 56

July 2018 Survey

5 Days in Term

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

		Students Transported Proposed Net Adjustments
<u>Findings</u>		
June 2019 Survey		
<u>15 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(1)</u>	(5)
<u>Ref. 61</u>		
July 2018 Survey		
<u>5 Days in Term</u>		
All Other FEFP Eligible Students	<u>(1)</u>	(1)
7. [Ref. 57] 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 the students' assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:		
February 2019 Survey		
<u>93 Days in Term</u>		
All Other FEFP Eligible Students	<u>(2)</u>	(2)
8. [Ref. 58] Our general tests disclosed that 18 students were reported on buses for which the bus route sheets were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine if the students rode the bus during the October 2018 reporting survey period. We propose the following adjustment:		
October 2018 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students	<u>(18)</u>	(18)
9. [Ref. 59] Our general tests disclosed that the ridership of 20 students was not adequately supported as follows: 16 students were not marked as riding the bus until after the date on which the bus driver signed the report and 4 students were not listed on the bus driver's report. Consequently, the timeliness of the driver's signature involving the 16 students does not attest to the accuracy of their ridership past the date on which the report was signed and we were unable to determine if the 4 students had been transported during the reporting survey period. We propose the following adjustment:		
October 2018 Survey		
<u>86 Days in Term</u>		
All Other FEFP Eligible Students	<u>(20)</u>	(20)

**Students
Transported
Proposed Net
Adjustments**

Findings

10. [Ref. 60] Our general tests disclosed that five students were not marked as riding their assigned buses; consequently, the students' ridership was not supported. We propose the following adjustments:

October 2018 Survey

86 Days in Term

All Other FEFP Eligible Students (3)

February 2019 Survey

93 Days in Term

All Other FEFP Eligible Students (2) (5)

Proposed Net Adjustment

(56)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Flagler County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (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) students solely enrolled in a Virtual Education Program are not reported for State transportation funding; (4) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on student IEPs, which are retained in readily accessible files; (5) only ESE students attending ESY Programs as noted on the students' IEPs or students attending a nonresidential DJJ Program are reported for State transportation funding in the summer reporting survey periods; (6) 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; (7) all bus driver reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership and are retained in readily accessible files; and (8) only those students who are recorded as having been transported at least 1 day during the reporting survey period 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
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A summary discussion of the significant features of the Flagler 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 Flagler County

For the fiscal year ended June 30, 2019, the District received \$2.7 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	15	92	50
October 2018	92	6,078	622
February 2019	90	5,970	610
June 2019	<u>14</u>	<u>64</u>	<u>70</u>
Totals	<u>211</u>	<u>12,204</u>	<u>1,352</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 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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Rymfire Elementary School

Erin Quinn
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iFlagler Virtual

Michelle Coolican
Teacher of the Year
Buddy Taylor Middle School

Lynn Mellow
Employee of the Year
Plant Services

Cathy Mittelstadt
Superintendent

September 29, 2020

Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Re: Response to Florida Education Finance Program Full-Time Equivalent
Student Enrollment and Student Transportation Preliminary & Tentative Report

Dear Ms. Norman:

This letter is in reply to your August 31, 2020 letter which included a preliminary and tentative report on the examination of full-time equivalent (FTE) student enrollment and student transportation for the fiscal year ended June 30, 2019.

We agree with the findings included in your examination of FTE student enrollment and student transportation.

Attached is a summary of the District's corrective actions with regard to the examination findings. Should additional information be required, please contact Patty Wormeck, Chief Financial Officer.

Sincerely,

Cathy Mittelstadt
Superintendent of Schools
Flagler County District School Board

cc: Board Members

"An Equal Opportunity Employer"

FTE Student Enrollment Findings & Corrective Action

- **Findings:** 1 [Ref. 6101/30101/40101]

Corrective Action: A formal statement of certification form will be developed by the district for schools to use when certifying student attendance each school year.

- **Findings:** 2 [Ref. 6102], 3 [Ref. 6103], 4 [Ref. 6104], 5 [Ref. 6170], 6 [Ref. 6171]

Corrective Action: The charter school has been notified of these findings, and the importance and process for recording attendance and maintaining accurate records to determine out-of-field records has been discussed with them. The charter school will continue to be monitored by the District ESOL specialist.

- **Findings:** 7 [Ref. 9001], 17 [Ref. 13102], 22 [Ref. 40102]

Corrective Action: The District's ESOL department will monitor all DEUSS dates and notify schools monthly of students moving into the extension of services window to ensure that extension of services meetings are convened in a timely manner to verify continuing ESOL placement. Continued staff training and support are being provided to ensure records compliance.

- **Findings:** 8 [Ref. 9002], 9 [Ref. 9003], 18 [Ref. 13103], 23 [Ref. 40103], 24 [Ref. 40104]

Corrective Action: The District's ESE department will monitor ESE student files for audit compliance, using the ESE File Checklist, noting any deficiencies and required corrective action by the school, including follow-up of such corrective action. Continued staff training and support are being provided to ensure records compliance.

- **Findings:** 10 [Ref. 9004], 21 [Ref. 30102]

Corrective Action: The District's Staffing Specialist will verify that each student's Matrix of Services is reported correctly during each reporting survey week.

- **Findings:** 11 [Ref. 9005]

Corrective Action: The school will continue to strengthen its communication with the college to ensure timely reporting of dropped courses by dual-enrolled students.

- **Findings:** 12 [Ref. 9006]

Corrective Action: The importance and process for recording attendance has been reviewed with teachers and other pertinent personnel to ensure accuracy in this area.

- **Findings:** 13 [Ref. 9007], 14 [Ref. 9008]

Corrective Action: The Assistant Principal assigned to oversee OJT instructors will require all timecards be turned in at the end of each semester and will be maintained in a permanent file in the Administration Office. In addition, each specific OJT teacher will be notified prior to each survey week to ensure all OJT students turn in their timecards. The teacher will verify the OJT hours with the data entry clerk.



- **Findings:** 15 [Ref. 9070/71], 19 [Ref. 13170/71], 20 [Ref. 20170], 25 [Ref. 40170], 26 [Ref. 700470]

Corrective Action: The District has a new Chief Human Resources Officer who has strengthened processes and procedures to include a semiannual review of the status of all teachers to determine which ones are out-of-field, and to ensure proper notification is sent to the School Board and parents of any children being taught by out-of-field teachers.

- **Findings:** 16 [Ref. 13101]

Corrective Action: The school staffing specialist will review all ESE student files in their respective school to verify accuracy in course reporting with each teacher.

Student Transportation Findings & Corrective Action

- **Finding:** 1 [Ref. 51]

Corrective Action: The difference in days was the result of Hurricane Dorian and the subsequent change in calendar days for hurricane make-up days. Additional training has been provided to staff to ensure accuracy of reporting for such incidents in the future.

- **Finding:** 2 [Ref. 52], 3 [Ref. 53], 7 [Ref. 57]

Corrective Action: The Transportation Department will review before each survey period to ensure that all students participating and being reported in bus transportation are eligible. The Transportation department will continue to provide staff training and provide additional support on the process for handling ridership attendance to further minimize any such errors in the future.

- **Finding:** 4 [Ref. 54], 5 [Ref. 55], 6 [Ref. 56/61]

Corrective Action: The Director of ESE will continue to meet with relevant transportation personnel semiannually, prior to each survey period, to ensure the documentation for student ridership eligible for the weighted ridership category is appropriate and on file within the transportation department.

- **Finding:** 8 [Ref. 58], 9 [Ref. 59], 10 [Ref. 60]

Corrective Action: The Director of Transportation will develop a process for each bus driver's reports to be cross-referenced to the ridership reports prior to the date being transmitted for each survey period to ensure each student's eligibility for State transportation funding. Continued staff training and support are being provided to ensure reporting compliance.

