

**ST. LUCIE 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, E. Wayne Gent served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Deborah Hawley, Chair from 11-20-18 Vice Chair through 11-19-18	1
Carol Hilson	2
Dr. Donna Mills, Chair through 11-19-18	3
Kathryn Hensley, Vice Chair from 11-20-18	4
Troy Ingersoll	5

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

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**ST. LUCIE COUNTY DISTRICT SCHOOL BOARD**  
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# ST. LUCIE 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
EP	Educational Plan
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
K	Kindergarten
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 student transportation, the St. Lucie 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 27 of the 172 teachers in our test. Twelve (7 percent) of the 172 teachers in our test taught at charter schools and 9 (33 percent) of the 27 teachers with exceptions taught at charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 123 of the 453 students in our student transportation test, in addition to 52 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 33 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.0067 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 5.4830 (4.4296 applicable to District schools other than charter schools and 1.0534 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 148 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 \$23,053 (negative 5.4830 times \$4,204.42), of which \$18,624 is applicable to District schools other than charter schools and \$4,429 is applicable to charter schools.

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

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

## THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Lucie 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 St. Lucie 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 43 schools other than charter schools, 4 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$143 million was provided through the FEFP to the District for the District-reported 40,384.32 unweighted FTE as recalibrated, which included 3,728.48 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## FEFP

### **FTE Student Enrollment**

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School.

The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

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

### **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$10.1 million for student transportation as part of the State funding through the FEFP.

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

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Sherrill F. Norman, CPA  
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 Full-Time Equivalent Student Enrollment

We have examined the St. Lucie 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 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, the St. Lucie 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 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of

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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.

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,

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  
January 11, 2021

# 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 St. Lucie County District School Board (District) reported to the DOE 40,384.32 unweighted FTE as recalibrated, which included 3,728.48 unweighted FTE as recalibrated for charter schools, at 43 District schools other than charter schools, 4 charter schools, 1 cost center, and 4 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 (52) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (10,776) consisted of the total number of students in each program at the schools and cost centers in our tests.

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	51	14	8,333	145	1	30,976.58	110.6265	27.9536
Basic with ESE Services	51	14	1,484	90	1	6,080.10	74.2527	(1.0000)
ESOL	44	11	843	195	15	2,345.06	145.9184	(27.9261)
ESE Support Levels 4 and 5	17	5	116	82	3	124.21	43.6408	(.0342)
Career Education 9-12	13	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>858.37</u>	<u>.0000</u>	<u>.0000</u>
All Programs	52	15	<u>10,776</u>	<u>512</u>	<u>20</u>	<u>40,384.32</u>	<u>374.4384</u>	<u>(1.0067)</u>

### Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (559, of which 515 are applicable to District schools other than charter schools and 44 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 27 of the 172 teachers in our test.<sup>3</sup> Twelve (7 percent) of the 172 teachers in our test taught at charter schools and 9 (33 percent) of the 27 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.

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<sup>3</sup> For teachers, the material noncompliance is composed of Findings 1, 2, 6, 9, 10, 12, 14, 15, 16, 19, 20, 21, 22, 23, 25, 29, 30, and 31 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	10.4404	1.108	11.5680
102 Basic 4-8	8.6098	1.000	8.6098
103 Basic 9-12	(.0720)	1.000	(.0720)
111 Grades K-3 with ESE Services	(.4999)	1.108	(.5539)
112 Grades 4-8 with ESE Services	(.5001)	1.000	(.5001)
130 ESOL	(18.9507)	1.185	(22.4566)
254 ESE Support Level 4	.4112	3.619	1.4881
255 ESE Support Level 5	(.4454)	5.642	(2.5129)
Subtotal	(1.0067)		(4.4296)
<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	5.6206	1.108	6.2276
102 Basic 4-8	3.3548	1.000	3.3548
130 ESOL	(8.9754)	1.185	(10.6358)
Subtotal	.0000		(1.0534)
<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	16.0610	1.108	17.7956
102 Basic 4-8	11.9646	1.000	11.9646
103 Basic 9-12	(.0720)	1.000	(.0720)
111 Grades K-3 with ESE Services	(.4999)	1.108	(.5539)
112 Grades 4-8 with ESE Services	(.5001)	1.000	(.5001)
130 ESOL	(27.9261)	1.185	(33.0924)
254 ESE Support Level 4	.4112	3.619	1.4881
255 ESE Support Level 5	(.4454)	5.642	(2.5129)
Total	(1.0067)		(5.4830)

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>#0031</u>	<u>#0040</u>	<u>#0061</u>	
101 Basic K-3	3.0842	1.2653	3.3384	7.6879
102 Basic 4-8	1.3750	.....	.....	1.3750
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
130 ESOL	(4.4592)	(1.2653)	(3.3384)	(9.0629)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0131</u></b>	<b><u>#0151</u></b>	<b><u>#0205</u></b>	<b><u>#0351</u></b>	
101	7.6879	.5949	.8664	.....	1.2912	10.4404
102	1.3750	.5001	.8586	.2853	.6237	3.6427
103	.0000	.....	.....	(.0720)	.....	(.0720)
111	.0000	(.4999)	.....	.....	.....	(.4999)
112	.0000	(.5001)	.....	.....	.....	(.5001)
130	(9.0629)	(.3888)	(1.7250)	(.8920)	(1.9149)	(13.9836)
254	.0000	.7893	.....	(.3280)	.....	.4613
255	<u>.0000</u>	<u>(.4955)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.4955)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0067)</u>	<u>.0000</u>	<u>(1.0067)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0371</u>	<u>#0391</u>	<u>#0721*</u>	<u>#5011</u>	<u>Balance Forward</u>
101	10.4404	.....	.....	5.6206	.....	16.0610
102	3.6427	1.7038	2.2633	3.3548	.....	10.9646
103	(.0720)	.....	.....	.....	.....	(.0720)
111	(.4999)	.....	.....	.....	.....	(.4999)
112	(.5001)	.....	.....	.....	.....	(.5001)
130	(13.9836)	(1.7038)	(2.2633)	(8.9754)	.....	(26.9261)
254	.4613	.....	.....	.....	(.0501)	.4412
255	(.4955)	.....	.....	.....	.0501	(.4454)
Total	<u>(1.0067)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0067)</u>

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

\*Charter School

**Proposed Adjustments (1)**

<b><u>No. Program</u></b>	<b><u>Brought Forward</u></b>	<b><u>#7001</u></b>	<b><u>Total</u></b>
101 Basic K-3	16.0610	.....	16.0610
102 Basic 4-8	10.9646	1.0000	11.9646
103 Basic 9-12	(.0720)	.....	(.0720)
111 Grades K-3 with ESE Services	(.4999)	.....	(.4999)
112 Grades 4-8 with ESE Services	(.5001)	.....	(.5001)
130 ESOL	(26.9261)	(1.0000)	(27.9261)
254 ESE Support Level 4	.4112	.....	.4112
255 ESE Support Level 5	<u>(.4454)</u>	<u>.....</u>	<u>(.4454)</u>
Total	<u>(1.0067)</u>	<u>.0000</u>	<u>(1.0067)</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

St. Lucie 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.*

### White City Elementary School (#0031)

1. [Ref. 3170/71/72] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until January 8, 2019, which was after the October 2018 reporting survey period (3170/72), or until February 12, 2019 (3171), which was after the February 2019 reporting survey period. We also noted that the students' parents were not notified of the teachers' out-of-field status until January 3, 2019, (3170/72) which was after the October 2018 reporting survey period. We propose the following adjustments:

		<b>Proposed Net Adjustments (Unweighted FTE)</b>
<u>Ref. 3170</u>		
102 Basic 4-8	1.3750	
130 ESOL	<u>(1.3750)</u>	.0000
<u>Ref. 3171</u>		
101 Basic K-3	.8048	
130 ESOL	<u>(.8048)</u>	.0000
<u>Ref. 3172</u>		
101 Basic K-3	.3744	
130 ESOL	<u>(.3744)</u>	.0000

**Findings**

**White City Elementary School (#0031)** (Continued)

2. [Ref. 3173] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a long-term substitute; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215 (1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including 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 service 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	1.9050	
130 ESOL	<u>(1.9050)</u>	<u>.0000</u>
		<u>.0000</u>

**Weatherbee Elementary School (#0040)**

3. [Ref. 4003] Our examination of the School’s attendance records disclosed that contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. We were able to verify that our test students were in attendance at least 1 day of the reporting survey period; thus, we present this disclosure finding with no proposed adjustment.

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**Findings**

**Weatherbee Elementary School (#0040)** (Continued)

4. [Ref. 4001] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS. We also noted that the parent notification letter of the student's ESOL placement and the *ELL Student Plan* were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4098	
130 ESOL	<u>(.4098)</u>	.0000

5. [Ref. 4002] The parent notification letter for one ELL student's ESOL placement was not dated; consequently, we could not determine that the notification was timely made. We propose the following adjustment:

101 Basic K-3	.8555	
130 ESOL	<u>(.8555)</u>	<u>.0000</u>
		<u>.0000</u>

**Lawnwood Elementary School (#0061)**

6. [Ref. 6170] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 120 of the 180 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	3.3384	
130 ESOL	<u>(3.3384)</u>	<u>.0000</u>
		<u>.0000</u>

**St. Lucie West K-8 School (#0131)**

7. [Ref. 13101] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.5001	
112 Grades 4-8 with ESE Services	<u>(.5001)</u>	.0000

8. [Ref. 13102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**St. Lucie West K-8 School (#0131)** (Continued)

111 Grades K-3 with ESE Services	(.4999)	
254 ESE Support Level 4	.9954	
255 ESE Support Level 5	<u>(.4955)</u>	.0000

9. [Ref. 13170] One teacher was not properly certified and was not approved by the School Board to teach ESOL out of field until February 12, 2019, which was after the February 2019 reporting survey period. We propose the following adjustment:

101 Basic K-3	.3888	
130 ESOL	<u>(.3888)</u>	.0000

10. [Ref. 13171] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.2061	
254 ESE Support Level 4	<u>(.2061)</u>	.0000
		<u>.0000</u>

**Allapatah Flats K-8 (#0151)**

11. [Ref. 15101] Parent notification letters for two ELL students' ESOL placements were not dated; consequently, we could not determine that notifications were timely made. We propose the following adjustment:

101 Basic K-3	.8664	
102 Basic 4-8	.7170	
130 ESOL	<u>(1.5834)</u>	.0000

12. [Ref. 15170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1416	
130 ESOL	<u>(.1416)</u>	.0000
		<u>.0000</u>

**Dale Cassens Education Complex (#0205)**

13. [Ref. 20501/04] Two students, one in our Basic test and one in our ESOL test, were not in attendance during the October 2018 (1 student) or February 2019 (1 student) reporting survey periods; consequently, the students were not eligible to be reported for FEFP funding. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Dale Cassens Education Complex (#0205)** (Continued)

<u>Ref. 20501</u>		
102 Basic 4-8	(.4887)	(.4887)
<u>Ref. 20504</u>		
103 Basic 9-12	(.0720)	
130 ESOL	(.4460)	(.5180)

14. [Ref. 20570] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a long-term substitute; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215 (1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including 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 service 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:

102 Basic 4-8	.2072	
254 ESE Support Level 4	(.2072)	.0000

15. [Ref. 20571] One teacher taught Primary Language Arts to classes that included ELL students but had earned only 60 of the 120 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:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Dale Cassens Education Complex (#0205)** (Continued)

102 Basic 4-8	.4460	
130 ESOL	<u>(.4460)</u>	.0000

16. [Ref. 20572] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English and ESE but taught a course that required certification in Elementary Education or Reading. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.1208	
254 ESE Support Level 4	<u>(.1208)</u>	.0000
		<u>(1.0067)</u>

**Oak Hammock K-8 School (#0351)**

17. [Ref. 35101] An ELL Committees for one student was not convened within 30 school days prior to the student's DEUSS to consider the students' continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustments:

101 Basic K-3	.4304	
130 ESOL	<u>(.4304)</u>	.0000

18. [Ref. 35102] The *ELL Student Plans* for two ELL students were not available at the time of our examination and could not be subsequently located. In addition, the English language proficiency of one student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.8608	
130 ESOL	<u>(.8608)</u>	.0000

19. [Ref. 35170] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3465	
130 ESOL	<u>(.3465)</u>	.0000

**Findings**

**Oak Hammock K-8 School (#0351)** (Continued)

20. [Ref. 35171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESOL, General Science, and Middle Grades Integrated Curriculum but taught a course that required certification in Elementary Education or Reading. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2772	
130 ESOL	<u>(.2772)</u>	<u>.0000</u>
		<u>.0000</u>

**Forest Grove Middle School (#0371)**

21. [Ref. 37170] One teacher taught a Basic subject area class that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.2188	
130 ESOL	<u>(.2188)</u>	<u>.0000</u>

22. [Ref. 37171] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a long-term substitute; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215 (1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including 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  
*(Finding Continues on Next Page)*

**Findings**

**Forest Grove Middle School (#0371)** (Continued)

type of service 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:

102 Basic 4-8	.7741	
130 ESOL	<u>(.7741)</u>	.0000

23. [Ref. 37172] One teacher taught Primary Language Arts to a class that included ELL students but had earned only 180 of the 240 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:

102 Basic 4-8	.7109	
130 ESOL	<u>(.7109)</u>	<u>.0000</u>
		<u>.0000</u>

**Southern Oaks Middle School (#0391)**

24. [Ref. 39101] ELL Committees for three students were not convened within 30 school days prior to the students’ DEUSS anniversary dates and the English language proficiency of two students was not assessed to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2726	
130 ESOL	<u>(1.2726)</u>	.0000

25. [Ref. 39170/71] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 39170</u>		
102 Basic 4-8	.1429	
130 ESOL	<u>(.1429)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Southern Oaks Middle School (#0391)** (Continued)

<u>Ref. 39171</u>		
102 Basic 4-8	.8478	
130 ESOL	<u>(.8478)</u>	<u>.0000</u>
		<u>.0000</u>

**Renaissance Charter School at Tradition (#0721)**

26. [Ref. 72103] Student course schedules were incorrectly reported. The School’s bell schedule supported 1,935 instructional minutes per week for grades K-5 and 1,805 instructional minutes for grades 6-8 and met the minimum reporting of CMW; however, the student course schedules were not reported in agreement with the School’s bell schedule. We noted differences ranging from 300 CMW to 2,400 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of instructional minutes according to the School’s bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this erroneous reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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27. [Ref. 72101] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3574	
130 ESOL	<u>(.3574)</u>	<u>.0000</u>

28. [Ref. 72102] School records did not evidence that two ELL students were eligible for reporting in the ESOL Program. Specifically, the students’ files were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.8284	
102 Basic 4-8	.9106	
130 ESOL	<u>(1.7390)</u>	<u>.0000</u>

**Findings**

**Renaissance Charter School at Tradition (#0721)** (Continued)

29. [Ref. 72170/71/73/75/77/78] Our testing of teacher qualifications disclosed that six teachers did not hold a valid Florida teaching certificate. School records demonstrated that the teachers were hired as long-term 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), rather the School’s records demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215 (1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consists of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including 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 service 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. 72170</u>		
101 Basic K-3	.4263	
130 ESOL	<u>(.4263)</u>	.0000
<u>Ref. 72171</u>		
102 Basic 4-8	.5932	
130 ESOL	<u>(.5932)</u>	.0000
<u>Ref. 72173</u>		
102 Basic 4-8	.4894	
130 ESOL	<u>(.4894)</u>	.0000
<u>Ref. 72175</u>		
101 Basic K-3	1.2393	
130 ESOL	<u>(1.2393)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Renaissance Charter School at Tradition (#0721)** (Continued)

<u>Ref. 72177</u>		
102 Basic 4-8	.7236	
130 ESOL	<u>(.7236)</u>	.0000
<u>Ref. 72178</u>		
101 Basic K-3	.4018	
130 ESOL	<u>(.4018)</u>	.0000

**Follow-up to Management’s Response**

*In his written response, the Superintendent stated that the District does not agree with the finding and noted that “an extenuating circumstance that challenged all schools was the National Critical Teacher Shortage” and that, although legislation attempted to improve the shortage, the shortage remains. The Superintendent also noted that the District hires substitute teachers “to provide instructional support as needed until a full-time teacher has been hired” and that “it is the expectation that Substitutes would obtain teacher certifications which would allow the school to offer open teacher vacancy positions to the Substitute.” However, the point of our finding is that these teachers were providing direct instruction to students and evaluating the students’ progression, yet did not hold valid teaching certificates as required by Section 1012.55(1)(b), Florida Statutes, for instructional personnel defined by Section 1012.01(2), Florida Statutes. Further, the District confirmed that these teachers were not certified. As such, our finding stands as presented. Any resulting adjustment will need to be resolved by the Department of Education through an informal hearing conference.*

30. [Ref. 72172/74] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the Charter School Board to teach such students out of field (Ref. 72172/74). We also noted that the parents of the students were not notified of the teachers’ out of field status. In addition, one teacher (Ref. 72174) taught Basic subject area courses to ELL students but had earned none of the 60 or 180 in-service training points and one teacher (Ref. 72172) had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 72172</u>		
101 Basic K-3	.2528	
130 ESOL	<u>(.2528)</u>	.0000
<u>Ref. 72174</u>		
101 Basic K-3	2.4720	
130 ESOL	<u>(2.4720)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Renaissance Charter School at Tradition (#0721)** (Continued)

31. [Ref. 72176] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.2806	
130 ESOL	<u>(.2806)</u>	<u>.0000</u>
		<u>.0000</u>

**Follow-up to Management’s Response**

*See Follow-Up to Finding 29. Our finding stands as presented.*

**Homebound Program (#5011)**

32. [Ref. 501101] One ESE student was not reported in accordance with the student’s *Matrix of Services* form for the October 2018 reporting survey period. We propose the following adjustment:

254 ESE Support Level 4	(.0501)	
255 ESE Support Level 5	<u>.0501</u>	<u>.0000</u>
		<u>.0000</u>

**St. Lucie Virtual Instruction Program (#7001)**

33. [Ref. 700101] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.0000	
130 ESOL	<u>(1.0000)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net Adjustment**

**(1.0067)**

## SCHEDULE E

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

#### RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) only students who are in attendance at least 1 day of the reporting survey period are reported for FEFP funding (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly scored, timely completed, and evidence review when students' new IEPs are prepared; (5) IEPs and EPs are timely prepared and retained in readily accessible files; (6) 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; (7) parents are timely notified of their children's ESOL placements; (8) *ELL Student Plans* are timely prepared, complete, and retained in readily accessible files; (9) 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 or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (10) ESOL teachers earn the appropriate in-service training points as required by SBE Rules 6A-1.0503 and 6A-6.0907, 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**

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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 St. Lucie 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 St. Lucie 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 St. Lucie 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 43 schools other than charter schools, 4 charter schools, 1 cost center, and 4 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2019, State funding totaling \$143 million was provided through the FEFP to the District for the District-reported 40,384.32 unweighted FTE as recalibrated, which included 3,728.48 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

### **2. FEFP**

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

### **3. FTE Student Enrollment**

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

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

#### **4. Recalibration of FTE to 1.0**

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

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

#### **5. Calculation of FEFP Funds**

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

#### **6. FTE Reporting Surveys**

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

#### **7. Educational Programs**

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

## 8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

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

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. White City Elementary School	1 through 2
2. Weatherbee Elementary School	3 through 5
3. Lawnwood Elementary School	6
4. St. Lucie West K-8 School	7 through 10
5. Allapattah Flats K-8	11 and 12
6. Dale Cassens Education Complex	13 through 16
7. Oak Hammock K-8 School	17 through 20
8. Forest Grove Middle School	21 through 23
9. Southern Oaks Middle School	24 and 25
10. Renaissance Charter at Tradition*	26 through 31
11. Homebound Program	32
12. St. Lucie Virtual Instruction Program	33
13. Mosaic Digital Academy (St. Lucie Virtual Franchise)	NA
14. Mosaic Digital Academy Port St. Lucie (Formerly St. Lucie Virtual Instruction [Course Offerings])	NA
15. Mosaic Digital Academy Lower School	NA

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722  
Fax: (850) 488-6975

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 St. Lucie 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 St. Lucie 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>4</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>4</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  
January 11, 2021

# SCHEDULE F

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

Any student who is transported by the St. Lucie 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 (742) 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 (44,450) 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	14
Hazardous Walking	1,077
IDEA – PK through Grade 12, Weighted	2,754
All Other FEFP Eligible Students	<u>40,605</u>
Total	<u>44,450</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 123 of 453 students in our student transportation test.<sup>5</sup>

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<sup>5</sup> For student transportation, the material noncompliance is composed of Findings 1, 4, 5, 6, 7, 8, 9 and 10 on SCHEDULE G.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(2)	-	-
Our tests included 453 of the 44,450 students reported as being transported by the District.	-	123	(96)
In conjunction with our general tests of student transportation we identified certain issues related to 52 additional students.	-	<u>52</u>	<u>(52)</u>
Total	<u>(2)</u>	<u>175</u>	<u>(148)</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

St. Lucie 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 17 students (14 students were in our test) were not eligible for State transportation funding. The students were not classified as students with disabilities under the IDEA and were not enrolled in an ESE or nonresidential DJJ Program. We propose the following adjustments:

**July 2018 Survey**

6 Days in Term

Teenage Parents and Infants (6)

**June 2019 Survey**

10 Days in Term

Teenage Parents and Infants (2)

All Other FEFP Eligible Students (9) (17)

2. [Ref. 52] Our general tests disclosed that three students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two students were enrolled in a residential DJJ Program and one student was enrolled in a Virtual Education (*Finding Continues on Next Page*)

**Findings**

Program during the reporting survey periods and did not require transportation services. Consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students (2)

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (3)

3. [Ref. 53] The number of DIT for 41 students were incorrectly reported. Twelve students who attended Lifebridge Center were reported for 24 DIT, rather than 25 DIT in accordance with the School’s instructional calendar, and 29 students who attended Pace Center for Girls, Treasure Coast, were reported for 22 DIT, rather than 18 DIT in accordance with the School’s instructional calendar. We propose the following adjustments:

**July 2018 Survey**

25 Days in Term

All Other FEFP Eligible Students 12

24 Days in Term

All Other FEFP Eligible Students (12)

**June 2019 Survey**

22 Days in Term

All Other FEFP Eligible Students (29)

18 Days in Term

All Other FEFP Eligible Students 29 0

4. [Ref. 54] Our general tests disclosed that the number of buses in operation were overstated by two buses (one each in the October 2018 and February 2019 reporting survey periods) due to data processing errors when keying in the bus numbers. In addition, two bus driver reports in the July 2018 reporting survey period were not signed by the bus drivers attesting to the accuracy of the reported ridership of 21 students (4 students were in our test). We propose the following adjustments:

**July 2018 Survey**

28 Days in Term

All Other FEFP Eligible Students (8)

<b>Findings</b>			<b>Students Transported Proposed Net Adjustments</b>
<u>6 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(13)	(21)
<b>October 2018 Survey</b>			
Number of Buses in Operation		(1)	
<b>February 2019 Survey</b>			
Number of Buses in Operation		<u>(1)</u>	
		<u>(2)</u>	
5. [Ref. 55] Thirty-nine students (10 students were in our test) were either not listed on the bus drivers' reports (14 students) or were not marked by the bus drivers as riding the bus (25 students) during the applicable reporting survey periods. In addition, the IEP for one student reported in the IDEA – PK through Grade 12, Weighted ridership category did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category. We propose the following adjustments:			
<b>July 2018 Survey</b>			
<u>28 Days in Term</u>			
All Other FEFP Eligible Students		(1)	
<u>24 Days in Term</u>			
All Other FEFP Eligible Students		(1)	
<u>6 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(24)	
<b>February 2019 Survey</b>			
<u>90 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		(4)	
All Other FEFP Eligible Students		(8)	
<b>June 2019 Survey</b>			
<u>10 Days in Term</u>			
IDEA - PK through Grade 12, Weighted		<u>(1)</u>	(39)
6. [Ref. 56] Three 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 school and were not otherwise eligible for State transportation funding. We propose the following adjustments:			
<b>July 2018 Survey</b>			
<u>25 Days in Term</u>			
All Other FEFP Eligible Students		(1)	

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

**October 2018 Survey**

90 Days in Term

All Other FEFP Eligible Students (1)

**February 2019 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (3)

7. [Ref. 57] Twenty students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for 18 students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category and the IEPs for 2 students were not available at the time of our examination and could not be subsequently located. We determined that 17 of the students were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining 3 students were not otherwise eligible to be reported for State transportation funding. We propose following adjustments:

**July 2018 Survey**

6 Days in Term

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

**October 2018 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (6)  
All Other FEFP Eligible Students 3

**February 2019 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted (5)  
All Other FEFP Eligible Students 5

**June 2019 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted (7)  
All Other FEFP Eligible Students 7 (3)

8. [Ref. 58] One student in our test was not enrolled in school during the reporting survey period; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

**June 2019 Survey**

10 Days in Term

IDEA - PK through Grade 12, Weighted (1) (1)

**Findings**

9. [Ref. 59] One student in our test was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category in the July 2018 reporting survey period. The student’s IEP did not contain recommendations for ESY services and the student was not marked as riding the bus; consequently, the student was not eligible to be reported for State transportation funding. We propose the following adjustment:

**July 2018 Survey**

**6 Days in Term**

IDEA - PK through Grade 12, Weighted	(1)	(1)
--------------------------------------	-----	-----

10. [Ref. 60] Sufficient documentation was not maintained to support the reporting of 70 students in our test in the Hazardous Walking ridership category. Section 1011.68(1), Florida Statutes, authorizes funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), among other things, amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01* (Technical Assistance Note), dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations, and includes a DOE Hazardous Walking Site Review Checklist that districts and governmental road jurisdictions may use when inspecting locations to determine whether or not a location meets the statutory criteria of hazardous walking conditions.

The District did not maintain any checklists, rather the District maintained an Excel spreadsheet of the hazards that were previously included in the DOE database; however, transportation records did not evidence that the hazards were evaluated and approved by the local jurisdictions with all the revised criteria to identify a hazardous walking condition.

In addition, 10 of the students lived more than 2 miles from their assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. The remaining 60 students were not otherwise eligible for State transportation funding.

We propose the following adjustments:

		<b>Students Transported Proposed Net Adjustments</b>
<b><u>Findings</u></b>		
<b>October 2018 Survey</b>		
<u>90 Days in Term</u>		
Hazardous Walking	(35)	
All Other FEFP Eligible Students	7	
<b>February 2019 Survey</b>		
<u>90 Days in Term</u>		
Hazardous Walking	(35)	
All Other FEFP Eligible Students	<u>3</u>	<u>(60)</u>
<b>Proposed Net Adjustment</b>		<b><u>(148)</u></b>

## SCHEDULE H

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### RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

#### RECOMMENDATIONS

We recommend that St. Lucie County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) only ESE students attending ESY Programs as indicated on the students' IEPs or students attending a nonresidential DJJ Program are reported for State transportation funding in the summer reporting survey periods; (2) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (3) the number of DIT is accurately reported and documentation is maintained to support that reporting; (4) the number of buses in operation is accurately reported and the data input of the bus numbers is reviewed for accuracy; (5) all bus driver reports documenting student ridership during the reporting survey periods are signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership; (6) only those students who are enrolled in school during the survey week and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (7) 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 miles or more from their assigned schools; (8) 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 each student's IEP, which is maintained in readily accessible files; and (9) District transportation management and representatives from applicable local governmental entities jointly inspect and document the designated hazardous locations in sufficient detail and maintain the documentation as required by Section 1006.23, Florida Statutes.

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

#### REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*  
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*  
Section 1011.68, Florida Statutes, *Funds for Student Transportation*  
SBE Rules, Chapter 6A-3, FAC, *Transportation*  
*FTE General Instructions 2018-19 (Appendix F)*

## NOTES TO SCHEDULES

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<b>NOTE A - SUMMARY STUDENT TRANSPORTATION</b>
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A summary discussion of the significant features of the St. Lucie 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 St. Lucie County

For the fiscal year ended June 30, 2019, the District received \$10.1 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2018	39	413	-
October 2018	337	22,031	138
February 2019	342	21,727	124
June 2019	<u>24</u>	<u>279</u>	<u>-</u>
Totals	<u>742</u>	<u>44,450</u>	<u>262</u>

### 3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

<b>NOTE B – TESTING STUDENT TRANSPORTATION</b>
--

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

## BOARD MEMBERS

Debbie Hawley, *Chairman*  
DISTRICT #1  
Dr. Donna Mills, *Vice Chairman*  
DISTRICT #3  
Jack Kelly  
DISTRICT #2  
Jennifer Richardson  
DISTRICT #4  
Troy Ingersoll  
DISTRICT #5



## SUPERINTENDENT

E. Wayne Gent  
9461 Brandywine Lane  
Port St. Lucie, FL 34986  
772.429.5544  
www.stlucieschools.org



January 11, 2020

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

Attention: J. David Hughes

Dear Ms. Norman:

In connection with the findings in your examination of the District's full-time (FTE) student enrollment and student transportation as reported under the Florida Education Finance Program (FEFP), which we understand was made for the purpose of rendering opinions concerning the District's compliance with applicable State requirements for the FEFP for the fiscal year ended June 30, 2019, we have the following responses:

### DISTRICTWIDE:

1. FINDING [Ref. 3170/71/72]
2. FINDING [Ref. 3173]
3. FINDING [Ref. 6170]
4. FINDING [Ref. 13170]
5. FINDING [Ref. 13171]
6. FINDING [Ref. 15170]
7. FINDING [Ref. 20570]
8. FINDING [Ref. 20571]
9. FINDING [Ref. 20572]
10. FINDING [Ref. 35170]
11. FINDING [Ref. 35171]
12. FINDING [Ref. 37170]
13. FINDING [Ref. 37171]
14. FINDING [Ref. 37172]
15. FINDING [Ref. 39170/71]

- ✓ The District agrees with the findings listed above and will implement the following corrective action plan:  
**Corrective Action [Ref. 3170/71/72/73, 3173, 6170, 13170, 13171, 15170, 20570, 20571, 20572, 35170, 35171, 37170, 37171, 37172, 39170/71]:**

- Taking appropriate corrective action on these findings, the district will provide additional resources for ESOL professional development opportunities and will more closely monitor compliance for Category I and II teachers. Our certification review process has been modified to account for the course number that requires dual certification.

- 16. FINDING [Ref. 4001]
- 17. FINDING [Ref. 4002]
- 18. FINDING [Ref. 35102]
- 19. FINDING [Ref. 39101]
- 20. FINDING [Ref. 700101]

✓ The District agrees with the findings listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 4001, 4002, 35102, 39101, 700101]:**

- The ESOL Contact will print a list of students who need reevaluation based on the students' DEUSS, from our Information Systems and will cross refence with our electronic system to complete ESOL paperwork.
- The ESOL contact will schedule the meeting in our electronic system to complete ESOL paperwork.
- Students will be re-evaluated, and the ELL committee meeting will be held within 30 school days.
- The ESOL Contact will review all completed documentation before sending notifications home and will keep a copy in students cum folder.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program timelines and procedures.

**21. FINDING [Ref. 4003]**

✓ The District agrees with the finding listed above and will implement the corrective action plan listed below:

**Corrective Action [Ref. 4003]:**

- Student Services Personnel will provide training to attendance clerks at Weatherbee Elementary School and all other attendance clerks in the district on the requirement for accurate attendance reporting by substitute teachers and the school's requirement to maintain those records if they are part of the automated system for the required maintenance of records period.

**22. FINDING [Ref. 13101]**

✓ The District agrees with the finding listed above, and will implement the corrective action plan listed below:

**Corrective Action [Ref. 13101]:**

- Our research shows that this was a transfer student from Illinois. Our district specialist for gifted notified the school on 8/6/18 of the transfer and the need for eligibility and an EP development. On 8/22/18 another e-mail from our office was sent to the school-based ESE specialist at SLW K-8 notifying them of the confirmation of gifted services in Illinois. The school did not move forward to develop an EP for the student until 12/3/18. This was well after the funding period of survey 2. As a result training will be provided for the school-based ESE Specialists at the school on the requirements for out-of-state transfers who were previously enrolled in the gifted program.

**23. FINDING [Ref. 13102]**

✓ The District agrees with this finding and submits the following response and corrective action plan:

**Response [Ref. 13102]:**

- One student was enrolled in an ESE program for students with disabilities during Survey 2 and Survey 3. He had an active IEP for both surveys. His IEP for Survey 3 was developed on 2/11/19 and the Matrix of Services form was developed to coincide with the IEP. The IEP and Matrix reporting document was outside of the survey window for FTE and Survey 3. The child was inappropriately reported for Survey 3. We agree with the audit finding and the proposed adjustment to the FTE for the student.
- One student was enrolled in an ESE program for students with disabilities during Survey 2 and Survey 3. He had an active IEP for both surveys and a Matrix of Services developed to coincide with both IEPs. Both Matrix of services forms were developed with a cost factor of 254. The IEP team developed a new Matrix of Services form on August 27,2018 but failed to input the information into the Student Information System for accurate FTE reporting. We agree with the audit finding and the proposed adjustment to the FTE for the student.

**Corrective Action [Ref. 13102]:**

- Matrix of Services training will be provided to the ESE School Based Specialists from St. Lucie West K-8 and information on the required accuracy of FTE reporting.

**24. FINDING [Ref. 15101]**

- ✓ The District agrees with this finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 15101]:**

- The ESOL contact will use our electronic system to develop all parent notifications. The date in the electronic system is a requirement to create and print the notification.
- A copy of the notification will be filed on the students ESOL folder.
- District ESOL program personnel will deliver professional development to ESOL contacts focused on ESOL program paperwork elements and requirements.

**25. FINDING [Ref. 20501/04]**

- ✓ The District agrees with the findings listed above, and submits the following response and corrective action plan:

**Response [Ref. 20501/04]:**

- The student was not in attendance during the Survey 2 FTE reporting period. District staff reviewed all records pertaining to attendance at the school level and could not locate any proof that the student was in attendance for at least one day of the Survey 2 reporting period.

**Corrective Action [Ref. 20501/04]:**

- Student Services Personnel will provide training to attendance officers at DCEC to ensure accuracy of attendance reporting for all students in attendance daily.

**26. FINDING [Ref. 35101]**

- ✓ The District agrees with finding [Ref. 35101] and will implement the corrective action listed below:

**Corrective Action [Ref. 35101]:**

- The ESOL Contact will print a list of students who need reevaluation based on the students' DEUSS, from our Information Systems and will cross reference with our electronic system to complete ESOL paperwork.
- The ESOL contact will schedule the meeting in our electronic system to complete ESOL paperwork.
- The ESOL contact will schedule the meeting in our electronic system.
- Students will be re-evaluated, and the ELL committee meeting will be held within 30 school days.
- The ESOL Contact will review all completed documentation before sending notifications home and will keep a copy in students cum folder.

**27. FINDING [Ref. 501101]**

- ✓ The District agrees with the finding and will implement the corrective action plan listed below:

**Corrective Action [Ref. 501101]:**

- Hospital/Homebound staff will be retrained in the requirement for accuracy of reporting for Matrix of Services funding.

**28. FINDING [Ref. 72101]**

- ✓ Renaissance Tradition agrees with the finding and will implement the corrective action listed below:

**Response [Ref. 72101]:**

- At all times, the newly enrolled student received applicable ESOL services pursuant to the ELL Committee approved Reevaluation and ELL Student Plan for Extension of Services completed on December 4, 2018, which was consistent with the ELL Student Plan entered on August 13, 2018. Renaissance Tradition agrees with the finding in that the ELL Committee meeting did not convene prior to October 1st. Renaissance Tradition submitted its Corrective Action Plan which required additional ESOL training for Renaissance Tradition's ESOL Contact (Coordinator). The ESOL Contact worked with one of the District's ELL Program Directors, Clarissa Duskin, for training. As previously provided and approved, on December 7, 2018, Renaissance Tradition entered a corrective action plan, therefore imposing any financial impact with this Finding is not proper.

**Corrective Action [Ref. 72101]:**

- Additional training for ELL/ESOL contact which included timeline requirements has been completed and reviewed annually for any changes in requirements.

**29. FINDING [Ref. 72102]**

- ✓ Renaissance Tradition agrees with the finding and submits the following response and will implement the corrective action below:

**Response [Ref. 72102]:**

- Renaissance Tradition agrees that records were not available for review. The students reviewed were transferred and/or withdrew from Renaissance Tradition prior to the audit and the students' cumulative records were provided to their new respective schools within the District. Without said physical files, Renaissance Tradition is unable to provide the eligibility documentation the auditor

has requested. Renaissance Tradition continues to work with the District to obtain physical copies of the students' cumulative records to present to the auditor. Until said records are received and reviewed, it is Renaissance Tradition's position that students were eligible for services and criteria for eligibility were met.

**Corrective Action [Ref. 72102]:**

- Renaissance Tradition will reiterate during ELL Committee Meetings and with applicable staff that coordinates student record transfers to maintain documents necessary for FEFP Audits.

**30. FINDING [Ref. 72103]**

- ✓ Renaissance Tradition agrees with the finding and submits the following response and corrective action listed below:

**Response [Ref. 72103]:**

- Renaissance Tradition agrees with the finding however, the schedule inconsistencies were present because there was a lack knowledgeable in terms of the systems capabilities which would allow users to create a bell schedule that would have matched the course schedules.

**Corrective Action [Ref. 72103]:**

- The District, if requested by Renaissance Tradition, will provide private trainings to Renaissance Tradition's employees for customizing class minutes, courses and student schedules within Skyward to ensure that students' schedules are consistent with Renaissance Tradition's bell schedule.

**31. FINDING [Ref. 72170/71/73/75/77/78, 72176]**

- ✓ Renaissance Tradition disagrees with the findings and submits the following response:

**Response [Ref. 72170/71/73/75/77/78, 72176]:**

- At all times, RENAISSANCE TRADITION's students received a high quality education. Please note that an extenuating circumstance that challenged all schools was the National Critical Teacher Shortage. Although legislation attempted to improve the Critical Teacher Shortage since 2018/19 SY by providing additional funds and incentives to recruit, retain, and recognize teachers/principals via the Florida Department of Education's Best and Brightest programs, the shortage remains. See Fla. Stat. §§ 1012.731, 1012.732.
- Substitutes are hired to provide instructional support as needed until a full-time teacher has been hired. Additionally, it is the expectation that Substitutes would obtain teacher certifications which would then allow the school to offer open teacher vacancy positions to the Substitute. Pursuant to §1012.35, F.S., the minimal required education level for substitute teachers is a high school diploma or equivalent. Renaissance Tradition's Substitutes exceed the minimal high school requirement and in fact most have bachelors and/or Master's degrees. Substitutes are monitored and provided with assistance and guidance which includes but is not limited to team-teaching strategies as provided under §1003.33(5), Fla. Stat. which leads to highly qualified certified teachers

**32. FINDING [Ref. 72172/74]**

- ✓ Renaissance Tradition agrees with the findings and will submit the following response and corrective action plan:

**Response [Ref. 72172/74]:**

Renaissance Tradition agrees to findings as they relate to in-service training. With respect to the Out-of-Field waiver, although the out of field waiver was approved by the Governing Board, Renaissance Charter Schools, Inc, Renaissance Tradition inadvertently provided the professional certification information instead of subjects out of field. It was, however, the intent that Renaissance Tradition was seeking the ESOL Out of Field waiver from the Governing Board on November 8, 2018

**Corrective Action [Ref. 72172/74]:**

- Pursuant to by Rule 6A-1.05603, Renaissance Tradition submits English ESOL and Teacher teaching out of field waiver letters to the Governing Board, Renaissance Charter Schools, Inc. for approval. Renaissance Tradition has reassigned the process to the Assistant Principal and School Operations Administrator to manage in coordination with the District liaison throughout the year. The Assistant Principal and School Operation Administrator shall individually proof read the data included in the waivers prior to submitting to the Governing Board for approval. While the teachers perform in-service training through the District's system, Frontline, Renaissance Tradition does not have the ability and/or access to Frontline for the monitoring of training status. The School Operations Administrator shall request evidence of in-service training status from the District consistent with Survey reporting periods so that teachers complete in-service training within the required timelines.

**TRANSPORTATION**

In connection with the findings in your examination of the District's transportation as reported under the FEFP, we have the following responses:

**1. FINDING [Ref. 51]**

- ✓ The District agrees with the finding and submits the following response and corrective action plan:

**Response [Ref. 51]:**

- We believed LAPP students were included in allowable summer program funded students.

**Corrective Action [Ref. 51]:**

- During FEFP surveys 1 and 4 routing Transportation leadership will pull listing of LAPP students and negate them from Bus Planner Bus Bubble Sheets. Transportation will not report other than ESY and DJJ students on Surveys 1 and 4. In addition, ITS will provide survey training and review any changes to the survey process to the transportation leadership team yearly.

**2. FINDING [Ref. 52]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 52]:**

- Transportation will confer with Alternative Ed prior to each FEFP audit and request the following listings: 5001 (Detention), 5005 (Jail), 5003 (Data House). The students listed on these reports will be pulled from Bus Planner prior to printing FEFP bubble sheets to ensure that they are not included in FEFP reporting.

3. **FINDING [Ref. 53]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 53]:**

- Beginning with the 2019-20 school year, our Transportation Department took over the process for populating the DIT field so that we can double check it for accuracy. A week Prior to each FEFP audit week Transportation will upload the most current student data from ITS and Student Assignment prior to FEFP audit weeks to validate the most current student enrollment and rider eligibility.

4. **FINDING [Ref. 54]**

- ✓ The District agrees with the finding and submits the following response and corrective action plan:

**Response [Ref. 54]:**

- While we agree that the reports are not signed, we would like to note that the finding does not indicate the number of buses to be removed.

**Corrective Action [Ref. 54]:**

Beginning with 2020-21 we have added a two-step process for verifying that forms are filled out correctly:

- Written Instructions will be distributed to all drivers at the beginning of each survey.
- Once the driver has completed their count and submits their reporting, the area manager will check each form before submitting to the Operations Manager.
- The Operations Manager will then check the forms a second time to ensure all forms are completed with a signature and a date.

5. **FINDING [Ref. 55]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 55]:**

- Beginning with 2019-20 school year, our Transportation Department now creates the submission file and will double check to see that no unmarked students are reported.

6. **FINDING [Ref. 56]**

- ✓ The district agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 56]:**

- Routing will ensure they are not routing children that live less than 2 miles from the school. Routing will perform quarterly audits of within 2 mile rosters and remove them from active transport prior to each FEFP audit. The students will not be printed on bubble sheets and write sheets will be checked to ensure that those students are written in. If there is a student that boards the bus that is not on the pre-typed form, the driver will ask child to verify the residence address.

7. **FINDING [Ref. 57]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 57]:**

- Transportation will schedule Bi-Annual IEP check/audit with ESE Director to validate active transportation ESE students. Transportation will confer with ESE to review all ESE and former ESE students to make sure their needs are correctly stated in the IEP or their ESE designation is removed in our system.

**8. FINDING [Ref. 58]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 58]:**

- A week Prior to each FEFP audit week Transportation will upload the most current student data from ITS and Student Assignment prior to FEFP audit weeks to validate the most current student enrollment and rider eligibility.

**9. FINDING [Ref. 59]**

- ✓ The District agrees with the finding listed above and will implement the following corrective action plan:

**Corrective Action [Ref. 59]:**

- Transportation will schedule Bi-Annual IEP check/audit with ESE Director to validate active transportation ESE students. Transportation will confer with ESE to review all ESE and former ESE students to make sure their needs are correctly stated in the IEP or their ESE designation is removed in our system.

**10. FINDING [Ref. 60]**

- ✓ The District agrees with the finding and submits the following response and corrective action plan:

**Response [Ref. 60]:**

- We agree with the findings that enough documentation was not maintained to support the reporting of 70 students in our test in the Hazardous Walking ridership category. While we did have documentation of our hazardous walking ridership meetings which included a spreadsheet, meeting minutes and meeting attendance signatures we do realize that documentation did not contain all the revised criteria to identify a hazardous walking condition.

**Corrective Action [Ref. 60]:**

- SLPS Transportation will comply and utilize the DOE Hazardous Walking Site review checklist. In addition, we will make sure to gather the required signatures per hazard in accordance with section 1006.23, Florida Statutes.

Sincerely,



E. Wayne Gent  
Superintendent