

Report No. 2022-003
July 2021

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**SARASOTA COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2020



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Mitsi Corcoran served as Interim Superintendent from December 10, 2019, after serving as Acting Superintendent from November 19, 2019. Dr. Todd Bowden^a served as Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Bridget Ziegler	1
Caroline Zucker, Chair from 11-19-19 Vice Chair through 11-18-19	2
Eric Robinson	3
Shirley Brown, Vice Chair from 11-19-19	4
Jane Goodwin, Chair through 11-18-19	5

^a Pursuant to a mutual separation agreement with the School Board, Dr. Bowden was on paid administrative leave November 19, 2019, through his last day December 31, 2019.

The team leader was Mary Anne Pekkala, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to Aileen B. Peterson, by e-mail at aileenpeterson@aud.state.fl.us
or by telephone at (850) 412-2972.

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SARASOTA COUNTY DISTRICT SCHOOL BOARD
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SARASOTA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESOL, ESE Support Levels 4 and 5, and Career Education 9-12, the Sarasota 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, 2020. 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, the earning of college credits toward certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 149 teachers in our test. Thirty-four (23 percent) of the 149 teachers in our test taught at charter schools and 10 (67 percent) of the 15 teachers with exceptions taught at charter schools.
- Exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
ESOL	104	35	34%	22	7	32%
ESE Support Levels 4 and 5	80	2	3%	13	2	15%
Career Education 9-12	10	-	NA	1	-	NA
Totals	<u>194</u>	<u>37</u>		<u>36</u>	<u>9</u>	

Noncompliance related to the reported FTE student enrollment resulted in 51 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 4.6972 (4.0269 applicable to District schools other than charter schools and .6703 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 29.7337 (25.1035 applicable to District schools other than charter schools and 4.6302 applicable to charter schools). Noncompliance related to student transportation resulted in 9 findings and a proposed net adjustment of negative 493 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, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$127,245 (negative 29.7337 times \$4,279.49), of which \$107,430 is applicable to District schools other than charter schools and \$19,815 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 Sarasota 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 Sarasota 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 47 schools other than charter schools, 12 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$28.5 million was provided through the FEFP to the District for the District-reported 43,639.53 unweighted FTE as recalibrated, which included 6,418.69 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's

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

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$6.8 million for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Sarasota 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, 2020. 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 2019-20* 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 modified 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, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for teachers and students in our English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Sarasota 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, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses² in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

We performed our examination to express an opinion on the District's compliance with State requirements and not for the purpose of expressing an opinion on the District's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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

be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 26, 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, 2020, the Sarasota County District School Board (District) reported to the DOE 43,639.53 unweighted FTE as recalibrated, which included 6,418.69 unweighted FTE as recalibrated for charter schools, at 47 District schools other than charter schools, 12 charter schools, and 2 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (61) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (14,829) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 22 of the 104 students in our ESOL test,³ 13 of the 80 students in our ESE Support Levels 4 and 5 test,⁴ and 1 of the 10 students in our Career Education 9-12 test.⁵ Thirty-five (34 percent) of the 104 students in our ESOL test attended charter schools and 7 (32 percent) of the 22 students with exceptions attended charter schools. Two (2 percent) of the 80 students in our ESE Support Levels 4 and 5 test attended charter schools and 2 (15 percent) of the 13 students with exceptions attended charter schools. None of the students in our Career Education 9-12 test attended charter schools.

³ For ESOL, the material noncompliance is composed of Findings 6, 7,10, 11, 12, 17, 18, 19, 29, 40, 41, 42, and 44 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 5, 8, 9, 12, 20, 21, 22,23, 37 and 47 on *SCHEDULE D*.

⁵ For Career Education 9-12, the material noncompliance is disclosed in Finding 24 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	55	14	9,578	164	4	29,497.7500	128.6951	26.0776
Basic with ESE Services	58	15	4,810	133	6	11,115.6900	112.7742	1.6394
ESOL	48	10	339	104	22	1,468.3800	67.3646	(14.8971)
ESE Support Levels 4 and 5	41	10	88	80	13	673.1000	63.8478	(5.5513)
Career Education 9-12	12	1	<u>14</u>	<u>10</u>	<u>1</u>	<u>884.6100</u>	<u>2.6498</u>	<u>(11.9658)</u>
All Programs	61	15	<u>14,829</u>	<u>491</u>	<u>46</u>	<u>43,639.5300</u>	<u>375.3315</u>	<u>(4.6972)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (465, of which 351 are applicable to District schools other than charter schools and 114 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, the earning of college credits towards certification in the out-of-field subject areas, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 149 teachers in our test.⁶ Thirty-four (23 percent) of the 149 teachers in our test taught at charter schools and 10 (67 percent) of the 15 teachers with exceptions taught at charter schools.

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 13, 14, 15, 16, 25, 27, 30, 31, 33, 35, 43, 50, and 51 on *SCHEDULE D.*

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	3.0571	1.120	3.4240
102 Basic 4-8	5.2468	1.000	5.2468
103 Basic 9-12	4.4555	1.005	4.4778
111 Grades K-3 with ESE Services	(.5233)	1.120	(.5861)
112 Grades 4-8 with ESE Services	.5213	1.000	.5213
113 Grades 9-12 with ESE Services	.6950	1.005	.6985
130 ESOL	(9.9087)	1.181	(11.7022)
254 ESE Support Level 4	(1.3412)	3.637	(4.8779)
255 ESE Support Level 5	(3.5018)	5.587	(19.5645)
300 Career Education 9-12	(2.7276)	1.005	(2.7412)
Subtotal	(4.0269)		(25.1035)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	1.5353	1.120	1.7195
102 Basic 4-8	1.4233	1.000	1.4233
103 Basic 9-12	10.3596	1.005	10.4114
112 Grades 4-8 with ESE Services	.5000	1.000	.5000
113 Grades 9-12 with ESE Services	.4464	1.005	.4486
130 ESOL	(4.9884)	1.181	(5.8913)
255 ESE Support Level 5	(.7083)	5.587	(3.9573)
300 Career Education 9-12	(9.2382)	1.005	(9.2844)
Subtotal	(.6703)		(4.6302)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	4.5924	1.120	5.1435
102 Basic 4-8	6.6701	1.000	6.6701
103 Basic 9-12	14.8151	1.005	14.8892
111 Grades K-3 with ESE Services	(.5233)	1.120	(.5861)
112 Grades 4-8 with ESE Services	1.0213	1.000	1.0213
113 Grades 9-12 with ESE Services	1.1414	1.005	1.1471
130 ESOL	(14.8971)	1.181	(17.5935)
254 ESE Support Level 4	(1.3412)	3.637	(4.8779)
255 ESE Support Level 5	(4.2101)	5.587	(23.5218)
300 Career Education 9-12	(11.9658)	1.005	(12.0256)
Total	(4.6972)		(29.7337)

Notes: (1) See NOTE A7.

(2) These proposed net adjustments are for unweighted FTE. (See *SCHEDULE C*.)

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the FTE do not take special program caps or allocation factors into consideration and are not intended to indicate the FTE used to compute the dollar value of adjustments. That computation is the responsibility of the DOE. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0074*</u>	
101 Basic K-3	.....	.....	.....	.0000
102 Basic 4-8	.....	3.5322	1.0586	4.5908
103 Basic 9-12	.....	.....	10.3596	10.3596
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.0800	.4997	.....	.5797
113 Grades 9-12 with ESE Services	.1600	.....	.4464	.6064
130 ESOL	.....	(3.1654)	(2.5884)	(5.7538)
254 ESE Support Level 4	.....	(.4997)	.....	(.4997)
255 ESE Support Level 5	(.2800)	(.8666)	(.7083)	(1.8549)
300 Career Education 9-12	.....	.....	<u>(9.2382)</u>	<u>(9.2382)</u>
Total	<u>(.0400)</u>	<u>(.4998)</u>	<u>(.6703)</u>	<u>(1.2101)</u>

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

*Charter School

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#0085	#0100*	#0103*	#0113*	
101	.0000	.....	.....	.8807	.6546	1.5353
102	4.5908	.....	(.3640)	.7287	.....	4.9555
103	10.3596	1.9294	.....	.....	.....	12.2890
111	.0000	.....	.....	.....	.....	.0000
112	.5797	.....	.5000	.....	.....	1.0797
113	.6064	.8199	.....	.....	.....	1.4263
130	(5.7538)	(2.1691)	(.1360)	(1.6094)	(.6546)	(10.3229)
254	(.4997)	(.5002)	.....	.....	.....	(.9999)
255	(1.8549)	(2.3552)	.....	.....	.....	(4.2101)
300	<u>(9.2382)</u>	<u>(.2188)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.4570)</u>
Total	<u>(1.2101)</u>	<u>(2.4940)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(3.7041)</u>

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

*Charter School

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>				<u>Balance Forward</u>
		<u>#0121</u>	<u>#0391</u>	<u>#1282</u>	<u>#1291</u>	
101	1.5353	.6412	.....	2.4159	.....	4.5924
102	4.9555	.....	.....	.7988	.9992	6.7535
103	12.2890	.....	.....	.....	.....	12.2890
111	.0000	.....	.....	(.5233)	.....	(.5233)
112	1.0797	.....	.....	.....	.0837	1.1634
113	1.4263	.....	.....	.....	.....	1.4263
130	(10.3229)	(.6412)	.....	(2.8501)	(1.0829)	(14.8971)
254	(.9999)	.....	(.5000)	.1587	.....	(1.3412)
255	(4.2101)	.....	.....	.....	.....	(4.2101)
300	<u>(9.4570)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(9.4570)</u>
Total	<u>(3.7041)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>.0000</u>	<u>.0000</u>	<u>(4.2041)</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments (1)</u>		<u>Total</u>
		<u>#1391</u>	<u>#7004</u>	
101 Basic K-3	4.5924	.....	.....	4.5924
102 Basic 4-8	6.7535	.....	(.0834)	6.6701
103 Basic 9-12	12.2890	(.0767)	2.6028	14.8151
111 Grades K-3 with ESE Services	(.5233)	.....	.....	(.5233)
112 Grades 4-8 with ESE Services	1.1634	.....	(.1421)	1.0213
113 Grades 9-12 with ESE Services	1.4263	.....	(.2849)	1.1414
130 ESOL	(14.8971)	.....	.....	(14.8971)
254 ESE Support Level 4	(1.3412)	.....	.....	(1.3412)
255 ESE Support Level 5	(4.2101)	.....	.....	(4.2101)
300 Career Education 9-12	<u>(9.4570)</u>	.....	<u>(2.5088)</u>	<u>(11.9658)</u>
Total	<u>(4.2041)</u>	<u>(.0767)</u>	<u>(.4164)</u>	<u>(4.6972)</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Sarasota 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 2019-20* 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Our examination included the July and October 2019 reporting survey periods and the February and June 2020 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2019 reporting survey period, the February 2020 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.

Districtwide – Attendance Procedures

1. [Ref. 2104/3104/7405/8509/10001/11301/129102] Our review of District attendance procedures disclosed that 7 of the 13 non-virtual schools tested either did not consistently retain manual documentation (i.e., source records prepared by the person in the classroom) when attendance was not recorded into the District's customized Web-based attendance system, Education Solutions Development Gradebook System (ESD Gradebook) by the teacher of record, or did not consistently record period-by-period attendance, contrary to District attendance procedures for students in grades 6-12 and State requirements for students in grades 9-12. Since our review allowed us to determine that each of our test students was recorded in attendance at least 1 day of the reporting survey periods except as cited in Findings 5 (Ref. 3101), 21 (Ref. 8505), and 22 (Ref. 8506), we present this disclosure finding with no proposed adjustment.

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Pine View School (#0021)

2. [Ref. 2105] Several student course schedules were incorrectly reported. The School's daily instructional schedule supported 1,725 CMW for grades 2-5 and met the minimum reporting of CMW; however, the students' course schedules were not reported in agreement with the School's daily instructional schedule. We noted differences (*Finding Continues on Next Page*)

Findings

Pine View School (#0021) (Continued)

ranging from 119 to 275 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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3. [Ref. 2101] The physician’s statement intended to extend the *Medical Referral Form* for one ESE student in the Hospital and Homebound Program was signed by an Advanced Practice Registered Nurse; however, the name of a licensed physician was not noted on the document. In addition, the physician’s statement did not clearly indicate that the student would remain in the Hospital and Homebound Program during the February 2020 reporting survey period. We also noted that the FTE was incorrectly reported in the February 2020 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.1600	
255 ESE Support Level 5	<u>(.1800)</u>	(.0200)

4. [Ref. 2103] One ESE student was incorrectly reported in the Hospital and Homebound Program. The student’s IEP and *Medical Referral Form* indicated an expected homebound services termination date of January 31, 2020, and no additional School records were provided that evidenced the student’s placement was extended by a qualifying physician. Consequently, the student should not have been reported in the Hospital and Homebound Program. In addition, the FTE was incorrectly calculated for the February 2020 reporting survey period. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.1000)</u>	(.0200)
		<u>(.0400)</u>

Sarasota Middle School (#0031)

5. [Ref. 3101] The on-campus instruction for two ESE students was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placement in the Hospital and Homebound Program. The students were provided both on-campus
(Finding Continues on Next Page)

Findings

Sarasota Middle School (#0031) (Continued)

instruction and homebound instruction; however, the on-campus instruction should have been reported in Program No. 102 (Basic 4-8). In addition, one of the students was not in attendance during the February 2020 reporting survey period for on-campus instruction nor provided any homebound services; consequently, this student was not eligible to be reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	.3668	
255 ESE Support Level 5	<u>(.8666)</u>	(.4998)

6. [Ref. 3102] ELL Committees were not convened for three ELL students by October 1 (two students) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, one student’s English language proficiency was not timely reassessed by October 1. We propose the following adjustment:

102 Basic 4-8	2.3324	
130 ESOL	<u>(2.3324)</u>	.0000

7. [Ref. 3103] The *ELL Student Plan* (Plan) for one student was incomplete as the student course schedule showing which courses were to employ ESOL strategies was not included with the Plan. In addition, we noted that the Plan was signed January 20, 2020, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.8330	
130 ESOL	<u>(.8330)</u>	.0000

8. [Ref. 3105] One ESE student in our Program No. 254 (ESE Support Level 4) test was incorrectly reported in the October 2019 reporting survey period. During the review we noted that the student’s IEP dated March 29, 2019, covered both reporting survey periods, yet the student was reported in Program No. 112 (Grades 4-8 with ESE Services) during the February 2020 reporting survey period. We inquired of school personnel and were informed that the *Matrix of Services* form dated October 10, 2019, was determined inaccurate by the School’s Program Specialist on February 3, 2020, and the student should have been reported in Program No. 112 (Grades 4-8 with ESE Services) during both reporting survey periods. Accordingly, for the October 2019 inaccurate reporting, we propose the following adjustment:

112 Grades 4-8 with ESE Services	.4997	
254 ESE Support Level 4	<u>(.4997)</u>	<u>.0000</u> <u>(.4998)</u>

Findings

Sarasota Military Academy (#0074) Charter School

9. [Ref. 7401] One ESE student who returned to on-campus instruction prior to the February 2020 reporting survey period was incorrectly reported in Program No. 255 (ESE Support Level 5) based on a previous Hospital and Homebound Program placement. In addition, the CMW on the student’s schedule were incorrectly reported. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5750	
255 ESE Support Level 5	<u>(.7083)</u>	(.1333)

10. [Ref. 7402] Three ELL students were assessed English language proficient and the students’ ELL Committees did not document at least two of the criteria specified in SBE Rule 6A-6.09022(3), FAC, to support the students’ continued ESOL placements. In addition, the CMW on one student’s schedule were overstated. We propose the following adjustment:

103 Basic 9-12	.5677	
130 ESOL	<u>(.7061)</u>	(.1384)

11. [Ref. 7403] The English language proficiency of one ELL 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:

102 Basic 4-8	.1338	
130 ESOL	<u>(.1338)</u>	.0000

12. [Ref. 7404] Several students’ course schedules were incorrectly reported. The School’s daily instructional schedule supported 1,725 CMW for grades 9-12 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedule. We noted differences ranging from 25 to 841 CMW. In addition, the School’s alternating block-scheduled courses that rotate lengths or offerings from one week to the next, were reported for the number of days occurring during the survey week, rather than for the average time students were scheduled in the courses from one week to the next. 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 daily instructional 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, the incorrect
(Finding Continues on Next Page)

Findings

Sarasota Military Academy (#0074) Charter School (Continued)

reporting did not affect their ultimate funding level; however, the schedules for five test students were not recalibrated and their FTE was overstated. Two students are adjusted in Findings 9 (Ref. 7401) and 10 (Ref. 7402). We propose the following adjustment for the remaining three students (1 Basic student, 1 ESOL student, and 1 ESE student):

103 Basic 9-12	(.1333)	
113 Grades 9-12 with ESE Services	(.1286)	
130 ESOL	(.1400)	
300 Career Education 9-12	<u>.0033</u>	(.3986)

13. [Ref. 7470] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Health but taught a course that required certification in Family and Consumer Sciences. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.8445	
300 Career Education 9-12	<u>(1.8445)</u>	.0000

14. [Ref. 7471/74] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. District staff indicated that the teachers were hired as long-term substitutes; however, our review of the teachers’ classroom placement indicated that the teachers were not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but were instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), 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.

(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sarasota Military Academy (#0074) Charter School (Continued)

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. 7471</u>		
102 Basic 4-8	.1348	
130 ESOL	<u>(.1348)</u>	.0000
<u>Ref. 7474</u>		
102 Basic 4-8	.1348	
130 ESOL	<u>(.1348)</u>	.0000

15. [Ref. 7472/73] Two teachers taught Language Arts to classes that included ELL students but were not approved by the Charter School Board to teach such students out of field in ESOL. We also noted that the students’ parents were not notified of the teachers’ out-of-field status. We propose the following adjustments:

<u>Ref. 7472</u>		
103 Basic 9-12	.6837	
130 ESOL	<u>(.6837)</u>	.0000
<u>Ref. 7473</u>		
102 Basic 4-8	.6552	
130 ESOL	<u>(.6552)</u>	.0000

16. [Ref. 7475] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Social Science but taught courses that required District certification in Public Services. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

103 Basic 9-12	7.3970	
300 Career Education 9-12	<u>(7.3970)</u>	<u>.0000</u>
		<u>(.6703)</u>

Booker High School (#0085)

17. [Ref. 8501] Two ELL students were incorrectly reported in Program No. 130 (ESOL). The students were ESE students and their entire schedules should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2397	
130 ESOL	<u>(.2397)</u>	.0000

Findings

Booker High School (#0085) Continued)

18. [Ref. 8502] An ELL Committee for one student 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. In addition, an incorrect DEUSS was recorded. We propose the following adjustment:

103 Basic 9-12	.7224	
130 ESOL	<u>(.7224)</u>	.0000

19. [Ref. 8503] ELL Committees were not convened for two ELL students by October 1 to consider the students’ ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	.9157	
130 ESOL	<u>(.9157)</u>	.0000

20. [Ref. 8504] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	<u>(.5002)</u>	.0000

21. [Ref. 8505] The homebound teachers’ contact logs for one ESE student in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. Consequently, we could not determine whether the student was provided instructional services during the October 2019 reporting survey period. In addition, the instructional minutes for the student were not reported in accordance with the instructional time provided on the student’s IEP, the student’s *Medical Referral Form* indicated an expected termination date for homebound services of August 1, 2019, and the placement was not extended by a qualifying physician. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4352)</u>	(.4352)
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22. [Ref. 8506] The homebound teachers’ contact logs for one ESE student in the Hospital and Homebound Program were not available at the time of our examination and could not be subsequently located. Consequently, we were unable to determine whether the student was provided instructional services during the October 2019 or February 2020 reporting survey periods. In addition, the instructional minutes for the student were not reported in accordance with the instructional time scheduled on the student’s IEP. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Booker High School (#0085) (Continued)

255 ESE Support Level 5	<u>(1.0000)</u>	(1.0000)
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23. [Ref. 8507] The instructional minutes for one ESE student in the Hospital and Homebound Program were not reported in accordance with the instructional time as provided and scheduled on the student’s IEP. In addition, the IEP did not authorize the services to continue through the February 2020 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0800	
255 ESE Support Level 5	<u>(.9200)</u>	(.8400)

24. [Ref. 8508] The timecard for one Career Education 9-12 student who participated in OJT was not dated by the student’s employer; consequently, we were unable to determine when the employer verified the student’s work hours. We propose the following adjustment:

300 Career Education 9-12	<u>(.2188)</u>	(.2188)
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25. [Ref. 8570] The parents of the ELL students taught by one out-of-field teacher were not properly notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.2913	
130 ESOL	<u>(.2913)</u>	.0000
		<u>(2.4940)</u>

Sarasota Suncoast Academy (#0100) Charter School

26. [Ref. 10002] One ESE student in our Program No. 112 (Grades 4-8 with ESE Services) test during the February 2020 reporting survey period was also reported in Program No. 102 (Basic 4-8) during the October 2019 reporting survey period. Upon noting that the same IEP dated April 9, 2019, covered both reporting survey periods, we inquired of school personnel and were informed that a data entry error was made during the October 2019 reporting survey period. Accordingly, we propose the following adjustment:

102 Basic 4-8	(.5000)	
112 Grades 4-8 with ESE Services	<u>.5000</u>	.0000

Findings

Sarasota Suncoast Academy (#0100) Charter School (Continued)

27. [Ref. 10070] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field in Reading and ESOL. The teacher held certification in Middle Grades Integrated Curriculum but taught a course that also required a Reading Endorsement to a class that included ELL students. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. In addition, the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1360	
130 ESOL	<u>(.1360)</u>	<u>.0000</u>
		<u>.0000</u>

Imagine School at North Port (#0103) Charter School

28. [Ref. 10302] Our review of attendance procedures disclosed that the School did not consistently retain signed and dated manual documentation (i.e., source records prepared by the instructor in the classroom) when attendance was not recorded in the District’s customized Web-based attendance system, EDS Gradebook, by the teacher of record. In addition, period-by-period attendance was not consistently recorded, contrary to District and State attendance procedures. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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29. [Ref. 10301] The English language proficiency of two ELL students was not assessed and ELL Committees were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4086	
102 Basic 4-8	.3575	
130 ESOL	<u>(.7661)</u>	<u>.0000</u>

30. [Ref. 10370] One teacher taught a Primary Language Arts course to a class that included an ELL student but was not approved by the Charter School Board to teach out of field in ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2704	
130 ESOL	<u>(.2704)</u>	<u>.0000</u>

Findings

Imagine School at North Port (#0103) Charter School (Continued)

31. [Ref. 10371] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a substitute; however, our review of the teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), but was instead hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), 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 who are assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of 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	.4721	
102 Basic 4-8	.1008	
130 ESOL	<u>(.5729)</u>	<u>.0000</u>
		<u>.0000</u>

Sarasota Academy of the Arts (#0113) Charter School

32. [Ref. 11302] The course schedules for middle school students were incorrectly reported. The School’s daily instructional schedule supported 2,045 CMW for grades 6-8 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School's daily instructional schedule. We noted that the reported schedules incorrectly included 150 CMW of lunch. Student course schedules, which are necessary for the recalibration process to work appropriately, *(Finding Continues on Next Page)*

Findings

Sarasota Academy of the Arts (#0113) Charter School (Continued)

should reflect the correct number of CMW according to the School’s daily instructional schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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33. [Ref. 11370] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified and was not approved by the Charter School Board to teach out of field in ESOL. We also noted that the letter to notify the students’ parents of the teacher’s out-of-field status was not dated; consequently, we were unable to determine whether the notification was timely prepared (i.e., prior to the reporting survey periods). We propose the following adjustment:

101 Basic K-3	.6546	
130 ESOL	<u>(.6546)</u>	<u>.0000</u>
		<u>.0000</u>

Englewood Elementary School (#0121)

34. [Ref. 12101] Our review of compliance with District attendance procedures disclosed that the School did not consistently retain manual documentation (i.e., source records prepared by the instructor in the classroom) when attendance was not recorded in the District’s customized Web-based attendance system, EDS Gradebook, by the teacher of record, and the records that were available were not in the format designated by the procedures and signed and dated by the preparer. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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35. [Ref. 12170] One teacher taught a Primary Language Arts course to a class that included ELL students but was not approved by the School Board to teach out of field in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.6412	
130 ESOL	<u>(.6412)</u>	<u>.0000</u>
		<u>.0000</u>

Findings

Suncoast Technical College (#0391)

36. [Ref. 39102] The course schedules for most students were incorrectly reported. Career and Technical Education courses provided on a quarterly basis were reported as if provided for the entire semester; consequently, the CMW were duplicated for these courses. In addition, block-scheduled courses that rotate lengths or offerings from one week to the next were reported for the number of days occurring during the survey week, rather than for the average time students were scheduled in the courses from one week to the next. Since most students' reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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37. [Ref. 39101] One ESE student was not in attendance during the February 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
		(.5000)

Tatum Ridge Elementary School (#1282)

38. [Ref. 128204] Our review of compliance with District attendance procedures disclosed that the School did not consistently retain manual documentation (i.e., source records prepared by the instructor in the classroom) when attendance was not recorded in the District's customized Web-based attendance system, EDS Gradebook, by the teacher of record, and the records that were available were not in the format designated by the procedures and signed and dated by the preparer. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period; we present this disclosure finding with no proposed adjustment.

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39. [Ref. 128201] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.5233)	
254 ESE Support Level 4	.5233	.0000

40. [Ref. 128202] *ELL Student Plans* for two students were not available at the time of our examination and could not be subsequently located. In addition, an incorrect DEUSS was recorded for one student. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Tatum Ridge Elementary School (#1282) (Continued)

101 Basic K-3	1.6556	
130 ESOL	<u>(1.6556)</u>	.0000

41. [Ref. 128203] An ELL Committee was not convened for one student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the course schedule identifying which courses were to employ ESOL strategies was incomplete as only one course was listed. We propose the following adjustment:

102 Basic 4-8	.7988	
130 ESOL	<u>(.7988)</u>	.0000

42. [Ref. 128205] The file for one ELL student transferring from another county contained an *ELL Student Plan* (Plan) that was not reviewed and updated. We noted that the student’s English language proficiency was reassessed on October 9, 2019; however, a supporting Plan was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.3957	
130 ESOL	<u>(.3957)</u>	.0000

43. [Ref. 128270] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught courses that also required certification in ESE. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	.3646	
254 ESE Support Level 4	<u>(.3646)</u>	.0000
		<u>.0000</u>

Woodland Middle School (#1291)

44. [Ref. 129101] ELL Committees were not convened for two ELL students by October 1 (one student) or within 30 school days prior to the student’s DEUSS anniversary date (one student) to consider the students’ ESOL placements beyond 3 years from each student’s DEUSS. In addition, one student’s English language proficiency was not timely reassessed. We propose the following adjustment:

102 Basic 4-8	1.0829	
130 ESOL	<u>(1.0829)</u>	.0000

Findings

Woodland Middle School (#1291) (Continued)

45. [Ref. 129103] A portion of the schedule for one ESE student was incorrectly reported in Program No. 102 (Basic 4-8). The student’s entire schedule should have been reported in ESE. We propose the following adjustment:

102 Basic 4-8	(.0837)	
112 Grades 4-8 with ESE Services	<u>.0837</u>	<u>.0000</u>
		<u>.0000</u>

Suncoast Polytechnical High School (#1391)

46. [Ref. 139102] The course schedules for most students were incorrectly reported. Career and Technical Education courses scheduled at Suncoast Technical College and provided on a quarterly basis were reported as if provided for the entire semester; consequently, the CMW were duplicated for these courses. In addition, block-scheduled courses that rotate lengths or offerings from one week to the next were reported for the number of days occurring during the survey week, rather than for the average time students were scheduled in the courses from one week to the next. Since most of the students’ reported FTE was recalibrated to 1.0, except as noted in Finding No. 47 (Ref. 139101), this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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47. [Ref. 139101] The course schedule for one student was incorrectly reported in the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.0767)	(.0767)
		<u>(.0767)</u>

Sarasota Virtual Academy (Virtual Franchise) (#7004)

48. [Ref. 700401] One ESE student was incorrectly reported for a virtual course provided directly by the Florida Virtual School. We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0685)	(.0685)
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49. [Ref. 700402] Five virtual education students, two in our Basic test and three in our Basic with ESE Services test, were incorrectly reported for courses that were not completed during the 180-day school year. The *FTE General Instructions 2019-20* (Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sarasota Virtual Academy (Virtual Franchise) (#7004) (Continued)

provides that virtual educational courses that were not reported in progress during Surveys 2 and 3 must be completed prior to the end of the 180 day school year. We propose the following adjustment:

102 Basic 4-8	(.0834)	
103 Basic 9-12	(.0728)	
112 Grades 4-8 with ESE Services	(.0736)	
113 Grades 9-12 with ESE Services	<u>(.1181)</u>	(.3479)

50. [Ref. 700470] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health and School Counseling but taught a course that required certification in Family and Consumer Sciences. The instructor taught the same course in the 2018-19 school year, but had earned none of the six college credits or the equivalents toward certification required by SBE Rule 6A-1.0503(3)(b)1, FAC. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	1.8173	
300 Career Education 9-12	<u>(1.8173)</u>	.0000

51. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science but taught a course that required certification in Family and Consumer Sciences or Business Education. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.8583	
113 Grades 9-12 with ESE Services	(.1668)	
300 Career Education 9-12	<u>(.6915)</u>	.0000
		<u>(.4164)</u>

Proposed Net Adjustment

(4.6972)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Sarasota 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) only students who are in membership during the survey week and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) students are reported in the correct FEFP Programs for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (4) the DEUSS for each student is accurately documented and retained in readily accessible files; (5) the English language proficiency of students being considered for placement or continuation of their ESOL placements beyond the initial 3-year base period is timely assessed and ELL Committees are timely convened subsequent to these assessments, and *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in accessible files; (6) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs, and are maintained in the students' files; (8) students in the Hospital and Homebound Program are reported in the correct FEFP Programs for the scheduled instructional time as supported by the students' IEPs, valid *Medical Referral Forms*, and homebound teachers' contact logs that are properly maintained; (9) course schedules and the associated FTE for virtual education students are accurately reported and based on timely completion; (10) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated, and retained in readily accessible files; (11) 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*; (12) all teachers, including 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 properly notified of the teacher's out-of-field placement; and, (13) out-of-field teachers earn in-service training points or college credits required by SBE Rules 6A-1.0503 or 6A-6.0907, FAC, and in accordance with 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 2019-20

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 2019-20

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 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*

SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*

SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*

SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*

SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*

SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities Matrix of Services Handbook (2017 Edition)*

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*

Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*

Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*

Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*

SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*

SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

A summary discussion of the significant features of the Sarasota 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 Sarasota 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 Sarasota 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 47 schools other than charter schools, 12 charter schools, and 2 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$28.5 million was provided through the FEFP to the District for the District-reported 43,639.53 unweighted FTE as recalibrated, which included 6,418.69 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 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

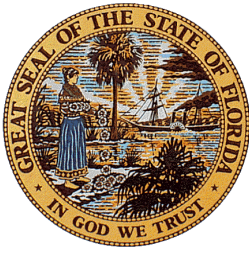
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. 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. Districtwide – Attendance Procedures	1
2. Pine View School	2 through 4
3. Sarasota Middle School	5 through 8
4. Sarasota Military Academy*	9 through 16
5. Booker High School	17 through 25
6. Sarasota Suncoast Academy*	26 and 27
7. Imagine School at North Port*	28 through 31
8. Sarasota Academy of the Arts*	32 and 33
9. Englewood Elementary School	34 and 35
10. Garden Elementary School	NA
11. Suncoast Technical College	36 and 37
12. Tatum Ridge Elementary School	38 through 43
13. Woodland Middle School	44 and 45
14. Suncoast Polytechnical High School	46 and 47
15. Sarasota Virtual Instruction Program	NA
16. Sarasota Virtual Academy (Virtual Franchise)	48 through 51

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Sarasota 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, 2020. 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 2019-20 (Appendix G)* 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, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the Sarasota County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses⁷ in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and waste and abuse that has a material effect on the District's compliance with State requirements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions.

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
July 26, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Sarasota 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, 2020. (See NOTE B.) The population of vehicles (496) 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 2019 and February and June 2020 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (30,937) 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	49
Hazardous Walking	14
IDEA – PK through Grade 12, Weighted	1,333
All Other FEFP Eligible Students	<u>29,541</u>
Total	<u>30,937</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 342 of the 30,937 students reported as being transported by the District.	32	(25)
In conjunction with our general tests of student transportation we identified certain issues related to 522 additional students.	<u>522</u>	<u>(468)</u>
Total	<u>554</u>	<u>(493)</u>

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

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

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS STUDENT TRANSPORTATION

Overview

Sarasota 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 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

Students Transported Proposed Net Adjustments

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁸ reporting survey period. 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 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general review of transportation records evidenced that the ridership of 460 students (6 students were in our test) was not properly supported for State transportation funding. Specifically: the ridership dates for 295 students were subsequent to the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership; the bus reports for 90 students did not designate the applicable reporting survey periods; 46 students were transported to or from tutoring programs or sports practices and games which consisted of ineligible activities; and 29 students' ridership was either not marked by the bus drivers as riding the bus (4 students), dates were not included on the bus reports (12 students), or the reported dates listed on the bus reports (13 students) did not correspond to the identified survey periods. We propose the following adjustments:

July 2019 Survey

8 Days in Term

IDEA - PK through Grade 12, Weighted

(1)

⁸ Due to the COVID-19 pandemic, the District did not transport students during the June 2020 reporting survey period.

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	
All Other FEFP Eligible Students	(324)	

February 2020 Survey

92 Days in Term

Teenage Parents and Infants	(8)	
IDEA - PK through Grade 12, Weighted	(17)	
All Other FEFP Eligible Students	<u>(105)</u>	(460)

2. [Ref. 52] Our general tests disclosed that 11 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Two of the students' parents were enrolled in the Teenage Parent Program, thus, the students were eligible for reporting in the Teenage Parents and Infants ridership category. The remaining nine students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students	(5)	
----------------------------------	-----	--

February 2020 Survey

92 Days in Term

Teenage Parents and Infants	2	
All Other FEFP Eligible Students	<u>(6)</u>	(9)

3. [Ref. 53] Sufficient documentation was not maintained to support the reporting of 10 students in our test reported in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation 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. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby's Law for Student Safety), 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* dated November 5, 2015, which outlines many provisions of the law, cites the documentation that must be maintained on file by school districts to *(Finding Continues on Next Page)*

Findings

support the hazardous walking locations and includes a DOE Hazardous Walking Site Review Checklist (site review checklist) that districts and governmental road jurisdictions may use when inspecting locations to determine whether a location meets the statutory criteria of hazardous walking conditions.

In response to our inquiries regarding their site review checklists and listing of hazardous walking locations for the 2019-20 school year, transportation management indicated that this information for their one hazardous location had not been reviewed and updated since January 2000. In addition, the District was unable to provide documentation to support that the hazardous walking condition was inspected by the required participants, a determination was made that the location met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that the 10 students were not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2019 Survey

88 Days in Term

Hazardous Walking (5)

February 2020 Survey

92 Days in Term

Hazardous Walking (5) (10)

4. [Ref. 54] The number of DIT were incorrectly reported for 83 students who were transported to Charlotte County during the February 2020 reporting survey period. The students were reported for 90 DIT but should have been reported for 91 DIT in accordance with the Charlotte County District’s instructional calendar and a contractual agreement for the provision of instructional services between the two districts. We propose the following adjustments:

February 2020 Survey

91 Days in Term

All Other FEFP Eligible Students 83

90 Days in Term

All Other FEFP Eligible Students (83) 0

Findings

5. [Ref. 55] Our general tests of students transported to career education programs at second school locations disclosed that 26 students were incorrectly reported in the non-funded ridership category based on mileage, whereas eligibility for center to center reporting is based on enrollment in such programs. In addition, the number of DIT for 4 of the 26 students, and 14 additional students, was incorrectly reported as 88 or 92 DIT, instead of 15 or 16 DIT based on transportation to a program provided only on Mondays. We propose the following adjustments:

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students	3	
----------------------------------	---	--

15 Days in Term

All Other FEFP Eligible Students	12	
----------------------------------	----	--

February 2020 Survey

92 Days in Term

All Other FEFP Eligible Students	5	
----------------------------------	---	--

16 Days in Term

All Other FEFP Eligible Students	<u>6</u>	26
----------------------------------	----------	----

6. [Ref. 56] Our general tests disclosed that 32 students (1 student was in our test) were not listed on the bus drivers' reports as riding the buses; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students	(30)	
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February 2020 Survey

92 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(32)
----------------------------------	------------	------

7. [Ref. 57] Eight students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. Specifically, the IEPs for three students did not authorize transportation services during the July 2019 reporting survey period. One student withdrew from school on October 4, 2019, and was not in membership during the October 2020 survey week. One student was not marked on the bus driver's report (*Finding Continues on Next Page*)

Findings

as riding the bus, and three students lived less than 2 miles from their assigned schools and were not otherwise eligible for another ridership category. We propose the following adjustments:

July 2019 Survey

8 Days in Term

All Other FEFP Eligible Students (3)

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students (3)

February 2020 Survey

92 Days in Term

All Other FEFP Eligible Students (2) (8)

8. [Ref. 58] Two students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. We determined that the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2019 Survey

88 Days in Term

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

February 2020 Survey

92 Days in Term

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

9. [Ref. 59] Five students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students' IEPs indicated that the students met at least one of the five criteria required for reporting in a weighted ridership category and the students were eligible for reporting in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustment:

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
July 2019 Survey		
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	5	
All Other FEFP Eligible Students	(5)	<u>0</u>
Proposed Net Adjustment		<u>(493)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Sarasota County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the correct ridership categories and for the correct number of DIT, in accordance with instructional calendars, and supporting documentation is retained in readily accessible files; (2) all bus drivers' reports documenting student ridership during the reporting survey periods are accurately prepared and timely signed and dated by the bus drivers attesting to the validity and correctness of the students' ridership; (3) District transportation management and representatives from applicable local government entities jointly inspect and document hazardous locations in sufficient detail and maintain such documentation as required by Section 1006.23, Florida Statutes; (4) only those students who are in membership and are documented as having been transported to FEFP-eligible programs at least 1 day during the reporting survey period are reported for State transportation funding; (5) students who are reported in the weighted ridership category are documented as needing transportation and as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (6) students whose IEPs document their meeting at least one of the five criteria required for weighted classification are reported in the weighted ridership category; (7) only ESE students classified as students with disabilities under the IDEA and whose IEPs document the need for extended school year services and transportation, or students attending a nonresidential DJJ program are reported in funded ridership categories during the summer reporting survey periods; (8) students in career education programs who are transported from center to center locations are reported based on verified enrollment in those programs (i.e., mileage is not a factor for center to center transportation); (9) only PK students classified as students with disabilities under the IDEA or whose parent is documented as enrolled in a Teenage Parent Program or as a Program completer are reported for State transportation funding; and (10) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 or more miles from their assigned schools.

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 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2020, the District received \$6.8 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 2019	38	275	234
October 2019	229	15,653	1,406
February 2020	<u>229</u>	<u>15,009</u>	<u>1,452</u>
Totals	<u>496</u>	<u>30,937</u>	<u>3,092</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. 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



Office of the Superintendent
1960 Landings Blvd., Sarasota, FL 34231
941-927-9000 • fax 941-927-2539
SarasotaCountySchools.net

July 21, 2021

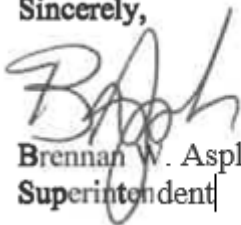
Ms. Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Room 476A
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2020 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Rodney Davidson, Supervisor, Research, Accountability, & Evaluation at 941-927-9000 extension 31355 or rodney.davidson@sarasotacountyschools.net. Thank you for your assistance in this process.

Sincerely,



Brennan W. Asplen III, Ed. D.
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION
For Fiscal Year Ended 6/30/2020

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

ESE – All findings related to ESE eligibility and funding issues.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

Transportation – Findings related to Transportation reporting.

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the findings associated with that response.

District Response – Teacher Certification

➤ **There are several areas of concern regarding teacher certification:**

- **Teacher held incorrect certification for course taught.**
- **Teacher did not hold valid Florida teaching certificate.**
- **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
- **Parent notification of teacher’s out-of-field status is not documented.**

Sarasota County Schools (SCS) is aware that teachers who are teaching out-of-field must have School Board approval to teach out-of-field, and that parents of those students must be notified of the teacher’s out-of-field status. The district is also aware that these teachers must proceed to earn the required credits. This applies to both subject area certification and required ELL points and/or endorsement.

The Human Resource Department has worked with the Programming & Data Analytics Department to improve the district’s ability to identify teachers who are out-of-field for either subject area or ELL and track compliance with these requirements to improve the district’s ability to conduct internal audits of compliance.

The district is recommending that each charter school identify a specific employee to monitor and resolve Out of Field and Certification issues which is similar to the district’s certification process for non-charter schools. To ensure accurate and timely notifications to respective governing boards and parents, the Human Resources Certification Department will provide support to the charter school employees managing this function. Further, the Charter/Choice Department will now require charter schools to provide quarterly updates on their staff’s certification status.

Findings: 13, 14, 15, 16, 25, 27, 30, 31, 33, 35, 43, 50, 51

Reference: 7470, 7471, 7474, 7472, 7473, 7475, 8570, 10070, 10370, 10371, 11370, 12170, 128270, 700470, 700471

District Response – Attendance Procedures

- **District attendance procedures were not followed consistently by schools.**
 - **ESE Hospital Homebound student received FTE but was not in attendance.**
 - **Did not consistently retain signed and dated attendance documentation**

SCS has taken immediate action to correct this issue in the future. Staff have provided additional training to not only employees directly involved with attendance but also with those who supervise those responsible for attendance so that all involved have a better understanding of what is expected and required. The district also established digital standardized system-generated rosters for substitutes to take attendance. Attendance taken on any other form will no longer be accepted.

The district provides yearly trainings on proper attendance procedures to staff during Survey week and provides school staff with numerous reports to validate student attendance during the 11-day window.

Findings: 1, 5, 28, 34, 38

Reference: 2104, 3101, 3104, 7405, 8505, 8506, 8509, 10001, 11301, 129102, 10302, 12101, 128204

District Response – ESOL

SCS has established and implemented policies, procedures and programs that provide English Language Learners (ELLs) equal access to all programs and services offered by the schools and district based on need and eligibility, exclusive of language proficiency and national origin. (District ELL Plan, p. 5)

During the registration process, parents complete the Registration Form which contains questions to assist with the collection of information on students' Home Language, the Date Entered US School (DEUSS) and with the identification of immigrant and migrant students. Registrars have received training on procedural processes with an affirmative Home Language Survey and identifying immigrant students based on student's DEUSS date during the enrollment process, as well as, reporting these data in the Student Information System based on a parent's response. (District ELL Plan, p.6)

District records of English Language Learners who leave the district for another district, state, or country during the school year are kept at the last school attended in Sarasota County. The file of an ESOL student who has been in a program for three years or more, based on the student's DEUSS (Date Entered US School) date, will be reviewed to determine if reevaluation procedures for extension or exit purposes are due. In addition, student's enrollment and withdrawal dates are recorded and taken into account when determining if the student can be reported for weighted funding. (District ELL Plan, p.10-11)

➤ **Lack of proper documentation to support claims for ESOL funding due to missing LEP plans.**

The district currently has the above procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error. District ESOL staff will retrain and modify procedures if necessary.

Findings: 40, 42

Reference: 128202, 128205

➤ **Student ELL Student Plan did not identify all courses reported in program No. 130 (ESOL) that were to employ ESOL strategies.**

Students who have been in ESOL program for 6 years or counted for 12 surveys do not receive a 130 code on their ESOL schedule.

District ESOL staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Finding: 7

Reference: 3103

➤ **Students assessed English proficient without convening an ELL Committee to consider continued ESOL placement.**

Current district procedures specify that if a student is FES and a competent reader and writer, the student may not be continued in the ESOL program unless an ELL Committee is convened, and the Committee identifies at least two of the five criteria specified in State Board of Education Rule 6A-6.09(2)(a)3 prior to recommending the student's continued participation in the ESOL program. District procedures specify that at the beginning of the school year, for each active ELL in grades K-12, ESOL Liaisons/Contacts review Teacher Feedback Forms and end-of-year report cards to determine if there are any academic concerns.

In addition, liaisons review individual ACCESS and FSA-ELA scores to determine if students meet State criteria to exit, (Rule 6A-6.0903). For students whose DEUSS Dates (Date Entered into US School) fall between October 1st and the end of the school year, a state approved language proficiency assessment (i.e. IPT, IRW/WIDA Screener) will be administered and the ELL Committee will meet no earlier than thirty (30) days prior to the third anniversary of the student's DEUSS date, and no later than the anniversary date, to re-evaluate progress towards English proficiency since ACCESS, FSA-ELA/FSAA scores cannot be used after September 30th for reevaluation/exit purposes. ELLs who do not meet the proficiency criteria after 3 years in the ESOL program will be reevaluated annually; and yearly thereafter (District ELL Plan, p.35).

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Finding: 10

Reference: 7402

- **Students were claimed for ESOL funding, but the students were ESE and should have been reported in ESE program code.**

The district has procedures and training in place that identifies when a student is ESE; all of the courses are coded with the proper ESE program even when the student is ESOL and/or participating in CTE courses.

District staff will review this procedure with all ESOL liaisons. In addition, they will meet with the principal and ESOL liaison of each school with a finding in this area.

Finding: 17

Reference: 8501

- **ELL committee was not convened to consider continuation in the ESOL program for the fourth, fifth, or sixth year.**

The District has procedures in place to prevent this error. The District ESOL staff will provide additional training to all ESOL liaisons regarding this requirement.

Findings: 6, 11, 18, 19, 29, 41, 44

Reference: 3102, 7403, 8502, 8503, 10301, 128203, 129101

District Response – ESE

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, Medical Referral Form, the Matrix of Services form, the services received, and/or the funding code.**
 - **Student Medical Referral Form incomplete.**
 - **Student Matrix of Services was incorrect.**
 - **Hospital Homebound contact log not available**

The district recognizes that the IEPs and EPs must be active as of the reporting surveys. The district further recognizes that the IEP, Medical Referral Forms, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

Procedures are currently in place to ensure that these requirements are met. The district ESE staff and the Supervisor of Research, Accountability, & Evaluation will meet with the ESE Liaisons of all schools with findings in this area to discuss compliance with the procedures.

Furthermore, district personnel conduct regular trainings to all Program Specialists, District Liaisons, School-based Liaisons, psychologists, and social workers to address the review of requirements when a matrix is developed and the support evidence that is needed.

Upon review of errors regarding FTE funding issues, additional procedures have been put in place.

- The IEP checklist has been updated to include completion of a matrix if a student has at least three domains addressed in the IEP.
- If the cost factor is 254 or 255, the District Liaison will review the IEP, matrix, and ensure that the information in the Student Information System matches. The District Liaison and Principal (or assigned designee) will sign and date the document upon verification of accuracy.
- Following up, the District Liaison will complete a document with a list of the students identified as having a cost factor of 254 or 255 and verify information.
- The process will be reviewed with the Registrars and Bookkeepers as they must adhere to the process established to handle logfiles of Hospital Homebound students.

Findings: 3, 4, 8, 9, 20, 21, 22, 39, 45

Reference: 2101, 2103, 3105, 7401, 8504, 8505, 8506, 128201, 129103

District Response – Career Education 9-12 (OJT)

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

The district currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Supervisor of Research, Accountability, & Evaluation will continue work with the Executive Director of Secondary Schools and school principals to review compliance during each survey period.

Finding: 24

Reference: 8508

District Response – Eligibility

- **Ineligible students were claimed for the survey.**

Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. District staff will be visiting each school that had errors related to eligibility. District staff will meet with the principal and FTE contact at the school to determine where the procedures were not followed and ensure understanding to prevent errors in the future.

Finding: 37

Reference: 39101

➤ **Virtual Students reported for FTE but were not eligible for FTE**

The District has procedures in place to review Virtual courses for successful course completion within the appropriate time frame of student to be eligible for FTE.

Findings: 48, 49

Reference: 700401, 700402

District Response – Scheduling

➤ **There are several areas of concern regarding teacher certification:**

- **The courses for students reflected the wrong number of minutes for the course.**
- **Block-scheduled courses that rotate lengths or offerings from one week to the next were reported for the number of days occurring during the survey week, rather than for the average time students were scheduled.**
- **ESE Hospital Homebound student incorrectly reported in wrong program**

These findings resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct scheduling procedures and has reiterated the importance of running school reports which identify discrepancies in schedules. The district has also made system enhancements to catch block minutes that are not being averaged in accordance to the FTE requirements.

Findings: 2, 5, 12, 26, 32, 36, 46, 47

Reference: 2105, 3101, 7404, 10002, 11302, 39102, 139102, 139101

➤ **Student in Hospital Homebound were reported for more instructional minutes than were scheduled and provided.**

This finding resulted from a clerical error in reporting the course.

District staff has met with school staff regarding correct reporting procedures.

Findings: 23

Reference: 8507

District Response – Transportation

- **There are multiple items in this finding:**
 - **Students ridership dates were subsequent to date for which the bus drivers signed to attest to the accuracy of the ridership**
 - **Students were not properly supported for State transportation funding**
 - **The bus reports for students did not designate the applicable reporting survey periods**
 - **Students were transported to or from tutoring programs or sports practices and games which consisted of ineligible activities**
 - **Student ridership was not marked by the bus drivers as riding the bus**

The District transportation office will review bus attendance procedures with all drivers to eliminate this problem in the future.

Finding: 1

Reference: 51

- **The number of days in term (DIT) was incorrectly reported for students in the February Survey.**

Students were reported for 90 days rather than 91 days in accordance with Charlotte County and not Sarasota County.

This was due to Charlotte County having a different DIT than Sarasota but was not adjusted for those Charlotte County students for whom we provide transportation during the year.

Finding: 4

Reference: 54

- **Students were reported in the wrong ridership categories:**

- **PK students were reported in the all other FEFP Eligible Students category.**
- **Students reported in the All Other FEFP Eligible Students category**
- **Students reported in Hazardous Walking category**

Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. They will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

Finding: 2, 3, 7, 9

Reference: 52, 53, 57, 59

- **Students were not claimed for transportation funding for career education programs at seconds schools but were eligible to claim funding**

The District will work with the Transportation Office to account for these students in the future and to be sure to adjust the DIT to reflect those days for which the students are being transported.

Finding: 5

Reference: 55

- **Students were claimed for transportation funding without adequate documentation of special transportation requirements.**

Additional training will be provided to district ESE Liaisons and district Transportation staff regarding IDEA weighted funding, and the documentation required to support such funding.

Finding: 8

Reference: 58

- **Students were not listed on the bus drivers' reports as riding the buses but were reported for funding.**

Additional training will be provided for Bus Operators to ensure all students are represented on the report.

Finding: 6

Reference: 56