

Report No. 2022-051  
November 2021

**STATE OF FLORIDA AUDITOR GENERAL**

Attestation Examination

**MARTIN 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, Laurie J. Gaylord served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Christia Li Roberts, Chair through 11-19-19	1
Marsha Powers, Chair from 11-20-19	2
Victoria Defenthaler	3
Tony Anderson, Vice Chair from 11-20-19	4
Michael DiTerlizzi, Vice Chair through 11-19-19	5

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Jennifer Taylor, CPA.

Please address inquiries regarding this report to Aileen B. Peterson, CPA, CPM, Audit Manager, by e-mail at [aileenpeterson@aud.state.fl.us](mailto:aileenpeterson@aud.state.fl.us) or by telephone at (850) 412--2971.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399--1450 · (850) 412--2722**

**MARTIN COUNTY DISTRICT SCHOOL BOARD**  
**TABLE OF CONTENTS**

	Page No.
SUMMARY .....	i
<b>INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....</b>	<b>1</b>
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment .....	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments .....	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT .....	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	10
Findings.....	10
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS .....	19
NOTES TO SCHEDULES.....	22
<b>INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION .....</b>	<b>25</b>
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	28
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	30
Findings.....	30
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS.....	35
NOTES TO SCHEDULES.....	36
MANAGEMENT’S RESPONSE .....	37

# MARTIN COUNTY DISTRICT SCHOOL BOARD

## LIST OF ABBREVIATIONS

DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
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 and ESE Support Levels 4 and 5, and student transportation, the Martin 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, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 137 teachers in our test. Six (4 percent) of the 137 teachers in our test taught at charter schools and 1 (7 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 for 31 of the 161 students in our ESOL test and 13 of the 123 students in our ESE Support Levels 4 and 5 test. Three (2 percent) of the 161 students in our ESOL test attended charter schools and 1 (3 percent) of the 31 students with exceptions attended charter schools. Twenty-four (20 percent) of the 123 students in our ESE Support Levels 4 and 5 test attended charter schools and 3 (23 percent) of the 13 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 54 of the 281 students in our student transportation test as well as exceptions for 30 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 30 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 1.0334, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 34.6694 (27.6262 applicable to District schools other than charter schools and 7.0432 applicable to charter schools). Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 75 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 \$148,367 (negative 34.6694 times \$4,279.49), of

which \$118,226 is applicable to District schools other than charter schools and \$30,141 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 Martin 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 Martin 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 27 schools other than charter schools, 4 charter schools, and 2 cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$20.8 million was provided through the FEFP to the District for the District-reported 18,726.97 unweighted FTE as recalibrated, which included 876.29 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

#### FEFP

### **FTE Student Enrollment**

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student

would be reported as 1.0 FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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

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

## **Student Transportation**

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under the IDEA, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23, Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$2.8 million for student transportation as part of the State funding through the FEFP.

---

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

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Full-Time Equivalent Student Enrollment

We have examined the Martin 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 and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving 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 and Exceptional Student Education Support Levels 4 and 5, the Martin 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 weaknesses<sup>2</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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

---

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

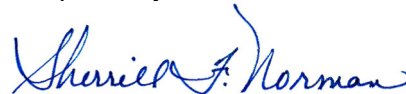
be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly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

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

### **Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 15, 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 Martin County District School Board (District) reported to the DOE 18,726.97 unweighted FTE as recalibrated, which included 876.29 unweighted FTE as recalibrated for charter schools, at 27 District schools other than charter schools, 4 charter schools, and 2 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 (33) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (12,363) consisted of the total number of students in each program at the schools and cost centers in our tests.

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 31 of the 161 students in our ESOL test<sup>3</sup> and 13 of the 123 students in our ESE Support Levels 4 and 5 test.<sup>4</sup> Three (2 percent) of the 161 students in our ESOL test attended charter schools and 1 (3 percent) of the 31 students with exceptions attended charter schools. Twenty-four (20 percent) of the 123 students in our ESE Support Levels 4 and 5 test attended charter schools and 3 (23 percent) of the 13 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	26	13	9,515	153	6	13,342.0300	128.7878	24.2168
Basic with ESE Services	28	13	2,044	111	5	3,316.4400	98.8652	3.9402
ESOL	24	12	585	161	31	1,416.8300	110.7253	(22.6150)
ESE Support Levels 4 and 5	13	8	219	123	13	181.8800	83.3601	(6.5549)
Career Education 9-12	5	-	-	-	-	469.7900	.0000	(.0205)
All Programs	33	15	<u>12,363</u>	<u>548</u>	<u>55</u>	<u>18,726.9700</u>	<u>421.7384</u>	<u>(1.0334)</u>

<sup>3</sup> For ESOL, the material noncompliance is composed of Findings 2, 5, 6, 10, 13, 15, 16, 18, 22, 26, and 29 on *SCHEDULE D*.

<sup>4</sup> For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 11, 12, 19, 23, 27, and 28 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (407, of which 396 are applicable to District schools other than charter schools and 11 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 15 of the 137 teachers in our test.<sup>5</sup> Six (4 percent) of the 137 teachers in our test taught at charter schools and 1 (7 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.

---

<sup>5</sup> For teachers, the material noncompliance is composed of Findings 3, 4, 7, 8, 9, 14, 17, 20, 21, 24, 25, and 30 on *SCHEDULE D.*

# SCHEDULE B

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

<b>District Schools Other Than Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	.3999	1.120	.4479
102 Basic 4-8	9.5178	1.000	9.5178
103 Basic 9-12	12.7911	1.005	12.8551
111 Grades K-3 with ESE Services	.1376	1.120	.1541
112 Grades 4-8 with ESE Services	.7049	1.000	.7049
113 Grades 9-12 with ESE Services	1.5978	1.005	1.6058
130 ESOL	(21.1070)	1.181	(24.9274)
254 ESE Support Level 4	(.1428)	3.637	(.5193)
255 ESE Support Level 5	(4.9122)	5.587	(27.4445)
300 Career Education 9-12	(.0205)	1.005	(.0206)
Subtotal	<u>(1.0334)</u>		<u>(27.6262)</u>

<b>Charter Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	.8056	1.120	.9023
102 Basic 4-8	.7024	1.000	.7024
112 Grades 4-8 with ESE Services	1.4999	1.000	1.4999
130 ESOL	(1.5080)	1.181	(1.7809)
254 ESE Support Level 4	(.0067)	3.637	(.0244)
255 ESE Support Level 5	<u>(1.4932)</u>	5.587	<u>(8.3425)</u>
Subtotal	<u>.0000</u>		<u>(7.0432)</u>

<b>Total of Schools</b>			
<b>No. Program (1)</b>	<b>Proposed Net Adjustment (2)</b>	<b>Cost Factor</b>	<b>Weighted FTE (3)</b>
101 Basic K-3	1.2055	1.120	1.3502
102 Basic 4-8	10.2202	1.000	10.2202
103 Basic 9-12	12.7911	1.005	12.8551
111 Grades K-3 with ESE Services	.1376	1.120	.1541
112 Grades 4-8 with ESE Services	2.2048	1.000	2.2048
113 Grades 9-12 with ESE Services	1.5978	1.005	1.6058
130 ESOL	(22.6150)	1.181	(26.7083)
254 ESE Support Level 4	(.1495)	3.637	(.5437)
255 ESE Support Level 5	(6.4054)	5.587	(35.7870)
300 Career Education 9-12	(.0205)	1.005	(.0206)
Total	<u>(1.0334)</u>		<u>(34.6694)</u>

Notes: (1) See NOTE A7.

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

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

# SCHEDULE C

---

## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0021</u>	<u>#0031</u>	<u>#0051</u>	
101 Basic K-3	.....	.....	.3999	.3999
102 Basic 4-8	8.4866	.....	.....	8.4866
103 Basic 9-12	.....	5.5802	.....	5.5802
111 Grades K-3 with ESE Services	.....	.....	.1376	.1376
112 Grades 4-8 with ESE Services	(2.0000)	.....	.....	(2.0000)
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(6.4866)	(5.4374)	(.3999)	(12.3239)
254 ESE Support Level 4	.....	(.1428)	.....	(.1428)
255 ESE Support Level 5	.....	.....	(.1376)	(.1376)
300 Career Education 9-12	.....	.....	.....	.0000
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Balance Forward</b>
		<b><u>#0070</u></b>	<b><u>#0073</u></b>	<b><u>#0241</u></b>	<b><u>#0321</u></b>	
101	.3999	.....	.....	.....	.....	.3999
102	8.4866	.....	(.1184)	.....	.7497	9.1179
103	5.5802	.....	(.3292)	5.2332	.....	10.4842
111	.1376	.....	.....	.....	.....	.1376
112	(2.0000)	2.7044	(.0995)	.....	.1000	.7049
113	.0000	1.4698	(.1222)	.....	.....	1.3476
130	(12.3239)	.....	(.3436)	(5.2332)	(.7497)	(18.6504)
254	(.1428)	.....	.....	.....	.....	(.1428)
255	(.1376)	(4.1742)	.....	.....	(.1000)	(4.4118)
300	<u>.0000</u>	<u>.....</u>	<u>(.0205)</u>	<u>.....</u>	<u>.....</u>	<u>(.0205)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(1.0334)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0334)</u>

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

<b>No.</b>	<b>Brought Forward</b>	<b><u>Proposed Adjustments (1)</u></b>				<b>Total</b>
		<b><u>#0351</u></b>	<b><u>#0371</u></b>	<b><u>#0417*</u></b>	<b><u>#0421*</u></b>	
101	.3999	.....	.....	.....	.8056	1.2055
102	9.1179	.....	.3999	.....	.7024	10.2202
103	10.4842	2.3069	.....	.....	.....	12.7911
111	.1376	.....	.....	.....	.....	.1376
112	.7049	.....	.....	1.4999	.....	2.2048
113	1.3476	.2502	.....	.....	.....	1.5978
130	(18.6504)	(2.0567)	(.3999)	.....	(1.5080)	(22.6150)
254	(.1428)	.....	.....	(.0067)	.....	(.1495)
255	(4.4118)	(.5004)	.....	(1.4932)	.....	(6.4054)
300	<u>(.0205)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.0205)</u>
Total	<u>(1.0334)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.0334)</u>

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

\*Charter School

# SCHEDULE D

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

### Overview

Martin 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*.

### 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.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

### Stuart Middle School (#0021)

1. [Ref. 2101] Educational Plans for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	.0000

2. [Ref. 2102] Five ELL students were reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	3.3320	
130 ESOL	<u>(3.3320)</u>	.0000

3. [Ref. 2170/73] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 2170</u>		
102 Basic 4-8	.9163	
130 ESOL	<u>(.9163)</u>	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Stuart Middle School (#0021) (Continued)**

<u>Ref. 2173</u>		
102 Basic 4-8	.4165	
130 ESOL	<u>(.4165)</u>	.0000

4. [Ref. 2171/72] Two teachers taught English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until October 15, 2019, which was after the October 2019 reporting survey period. We also noted the students' parents were not notified of one teacher's (Ref. 2171) out-of-field status in ESOL. In addition, the teachers had earned only 60 of the 300 (Ref. 2171) or none of the 60 (Ref. 2172) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 2171</u>		
102 Basic 4-8	1.6552	
130 ESOL	<u>(1.6552)</u>	.0000

<u>Ref. 2172</u>		
102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	<u>.0000</u>

.0000

**Martin County High School (#0031)**

5. [Ref. 3101] The English language proficiency for seven ELL students was not assessed within 30 school days prior to each student's DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	3.2130	
130 ESOL	<u>(3.2130)</u>	.0000

6. [Ref. 3102] An ELL Committee was not convened by October 1 to consider one student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	.0000

7. [Ref. 3170] One teacher taught English to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School  
(Finding Continues on Next Page)

**Findings**

**Martin County High School (#0031)** (Continued)

Board to teach such students out of field until October 15, 2019, which was after the October 2019 reporting survey period. We also noted the students' parents were not notified of the teacher's out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.6426	
130 ESOL	<u>(.6426)</u>	.0000

8. [Ref. 3171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Technology Education and English. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1428	
254 ESE Support Level 4	<u>(.1428)</u>	.0000

9. [Ref. 3172] One teacher taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.8678	
130 ESOL	<u>(.8678)</u>	<u>.0000</u>
		<u>.0000</u>

**J. D. Parker School of Technology (#0051)**

10. [Ref. 5101] The English language proficiency was not assessed and an ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

101 Basic K-3	.3999	
130 ESOL	<u>(.3999)</u>	.0000

11. [Ref. 5102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 111 (Grades K-3 with ESE Services). We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**J. D. Parker School of Technology (#0051)** (Continued)

111 Grades K-3 with ESE Services	.1376	
255 ESE Support Level 5	<u>(.1376)</u>	<u>.0000</u>
		<u>.0000</u>

**Riverbend Academy (#0070)**

12. [Ref. 7001] The *Matrix of Services* forms for six ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

112 Grades 4-8 with ESE Services	2.7044	
113 Grades 9-12 with ESE Services	1.4698	
255 ESE Support Level 5	<u>(4.1742)</u>	<u>.0000</u>
		<u>.0000</u>

**Spectrum Academy (#0073)**

13. [Ref. 7301] Our examination of the School’s instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2019-20*, page 1. Specifically, we noted that for grades 6-12 the students’ schedules included 2 days that the School was closed due to inclement weather. As the District did not obtain a waiver, the School overreported the FTE for 96 students (6 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 1 student was in our ESOL test). Our recalculation of the FTE and hours of instruction disclosed that only 890 hours of the required 900 hours of instruction (or .9889 total FTE) were provided for the 2019-20 school year. We propose the following adjustment:

102 Basic 4-8	(.2583)	
103 Basic 9-12	(.4718)	
112 Grades 4-8 with ESE Services	(.0995)	
113 Grades 9-12 with ESE Services	(.1222)	
130 ESOL	(.0611)	
300 Career Education 9-12	<u>(.0205)</u>	(1.0334)

14. [Ref. 7370] One teacher taught Reading to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until October 15, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Spectrum Academy (#0073)** (Continued)

102 Basic 4-8	.1399	
103 Basic 9-12	.1426	
130 ESOL	<u>(.2825)</u>	<u>.0000</u>
		<u>(1.0334)</u>

**South Fork High School (#0241)**

15. [Ref. 24101] The English language proficiency for six ELL students was not assessed within 30 school days prior to the students' DEUSS anniversary date to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	3.1626	
130 ESOL	<u>(3.1626)</u>	<u>.0000</u>

16. [Ref. 24102] ELL Committees were not convened for three ELL students by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, two students' English language proficiency was not assessed within 30 school days prior to the students' DEUSS. We propose the following adjustment:

103 Basic 9-12	1.5708	
130 ESOL	<u>(1.5708)</u>	<u>.0000</u>

17. [Ref. 24170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in English 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. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	<u>(.4998)</u>	<u>.0000</u>

.0000

**Hidden Oaks Middle School (#0321)**

18. [Ref. 32101] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. In addition, School records did not demonstrate that the parents of the student were notified of their child's placement in the ESOL Program. We propose the following adjustment:

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Hidden Oaks Middle School (#0321) (Continued)**

102 Basic 4-8	.3332	
130 ESOL	<u>(.3332)</u>	.0000

19. [Ref. 32102] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.1000	
255 ESE Support Level 5	<u>(.1000)</u>	.0000

20. [Ref. 32170/72] Two teachers taught English to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field until October 15, 2019, which was after the October 2019 reporting survey period. We also noted the students’ parents were not notified of one teacher’s (Ref. 32172) out-of-field status in ESOL. In addition, the teachers had earned none of the 300 (Ref. 32170) or none of the 60 (Ref. 32172) in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teachers’ in-service training timelines. We propose the following adjustments:

<u>Ref. 32170</u>		
102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000

<u>Ref. 32172</u>		
102 Basic 4-8	.0833	
130 ESOL	<u>(.0833)</u>	.0000

21. [Ref. 32171] One teacher taught a Basic subject area class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1666	
130 ESOL	<u>(.1666)</u>	.0000

.0000

**Findings**

**Jensen Beach High School (#0351)**

22. [Ref. 35101] ELL Committees were not convened for four students by October 1 (two students) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. In addition, two students' English language proficiency was not assessed timely to each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	1.9139	
130 ESOL	<u>(1.9139)</u>	.0000

23. [Ref. 35102] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students' placement in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services) or Program No. 103 (Basic 9-12). We propose the following adjustment:

103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	.2502	
255 ESE Support Level 5	<u>(.5004)</u>	.0000

24. [Ref. 35170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Varying Exceptionalities but taught a course that required certification in Social Science. We also noted that the applicable student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	.1428	
130 ESOL	<u>(.1428)</u>	.0000

.0000

**Citrus Grove Elementary School (#0371)**

25. [Ref. 37170] One teacher taught Language Arts and Basic subject area classes that included an ELL student but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. Since the student is included in the proposed adjustment on Finding 26 (Ref. 37101), we present this disclosure finding with no proposed adjustment.

.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Citrus Grove Elementary School (#0371) (Continued)**

26. [Ref. 37101] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3999	
130 ESOL	(.3999)	.0000
		<u>.0000</u>

**The Hope Academy for Autism (#0417) Charter School**

27. [Ref. 41701] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4999	
254 ESE Support Level 4	(.0067)	
255 ESE Support Level 5	(.4932)	.0000

28. [Ref. 41702] 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:

112 Grades 4-8 with ESE Services	1.0000	
255 ESE Support Level 5	(1.0000)	.0000
		<u>.0000</u>

**Treasure Coast Classical Academy, Inc. (#0421) Charter School**

29. [Ref. 42101] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We also noted that 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	.7024	
130 ESOL	(.7024)	.0000

**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**Treasure Coast Classical Academy, Inc. (#0421) Charter School** (Continued)

30. [Ref. 42170] One teacher taught Language Arts and Basic subject area classes that included an ELL student but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC; and, none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.8056	
130 ESOL	<u>(.8056)</u>	.0000
		<u>.0000</u>
<b>Proposed Net Adjustment</b>		<b><u>(1.0334)</u></b>

# SCHEDULE E

---

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

### RECOMMENDATIONS

We recommend that Martin County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) Educational Plans are timely prepared and retained in readily accessible files; (2) ELL students are not reported in the ESOL program for more than the 6-year period allowed for State funding of ESOL; (3) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (4) schedules for students enrolled concurrently or intermittently in on-campus instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (5) 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; (6) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (7) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (8) parents are timely notified of their child's ESOL placement; (9) teachers are properly certified, or if not properly certified, are timely approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; (10) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines; and (11) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting.

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*

**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*

**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

---

<b>NOTE A – SUMMARY</b> <b>FULL-TIME EQUIVALENT STUDENT ENROLLMENT</b>
---

A summary discussion of the significant features of the Martin 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 Martin 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 Martin 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 27 schools other than charter schools, 4 charter schools, and 2 cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$20.8 million was provided through the FEFP to the District for the District-reported 18,726.97 unweighted FTE as recalibrated, which included 876.29 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*

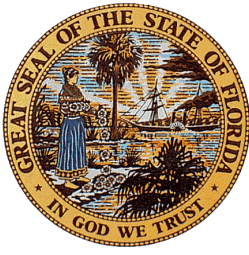
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
--

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. Stuart Middle School	1 through 4
2. Sea Wind Elementary School	NA
3. Martin County High School	5 through 9
4. J. D. Parker School of Technology	10 and 11
5. Palm City Elementary School	NA
6. Riverbend Academy	12
7. Spectrum Academy	13 and 14
8. South Fork High School	15 through 17
9. Crystal Lake Elementary School	NA
10. Hidden Oaks Middle School	18 through 21
11. Jensen Beach High School	22 through 24
12. Citrus Grove Elementary School	25 and 26
13. Clark Advanced Learning Center*	NA
14. The Hope Academy for Autism*	27 and 28
15. Treasure Coast Classical Academy, Inc.*	29 and 30

\* Charter School



Sherrill F. Norman, CPA  
Auditor General

# AUDITOR GENERAL STATE OF FLORIDA

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



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

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

## INDEPENDENT AUDITOR'S REPORT

### Report on Student Transportation

We have examined the Martin 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 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, 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**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program involving the students' reported ridership classification or eligibility for State transportation funding.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving the students' reported ridership classification or eligibility for State transportation funding, the Martin County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 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 weaknesses<sup>6</sup> in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and 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 be significant deficiencies or material weaknesses. However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to students' reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in

---

<sup>6</sup> A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

*SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

**Purpose of this Report**

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

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
November 15, 2021

# SCHEDULE F

---

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

Any student who is transported by the Martin 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 (142) 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 (12,203) 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	5
Hazardous Walking	209
IDEA – PK through Grade 12, Weighted	296
All Other FEFP Eligible Students	<u>11,693</u>
Total	<u>12,203</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 54 of 281 students in our student transportation test.<sup>7</sup>

---

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 281 of the 12,203 students reported as being transported by the District.	54	(47)
In conjunction with our general tests of student transportation we identified certain issues related to 30 additional students.	<u>30</u>	<u>(28)</u>
Total	<u>84</u>	<u>(75)</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

Martin 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 2020<sup>8</sup> reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 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] The number of DIT was incorrectly reported for one student who was transported to Martin County from St. Lucie County during the July 2019 survey period. The student was reported for 11 DIT, rather than 9 DIT in accordance with St. Lucie County District’s instructional calendar, and the contractual agreement for the provision of services between the two districts. We propose the following adjustments:

**July 2019 Survey**

11 Days in Term

IDEA - PK through Grade 12, Weighted (1)

9 Days in Term

IDEA - PK through Grade 12, Weighted 1 0

2. [Ref. 52] Our general tests disclosed that three students incorrectly reported in the All Other FEFP Eligible Student ridership category. The students were enrolled in the *(Finding Continues on Next Page)*

<sup>8</sup> 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**

John M. McKay Scholarship with Disabilities Program which did not require transportation. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

All Other FEFP Eligible Students (2)

**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (3)

3. [Ref. 53] Our general test disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. Rather, the students were enrolled in the Teen Parent Program and should have been reported in the Teenage Parents and Infants ridership category. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Teenage Parents and Infants 1

All Other FEFP Eligible Students (1)

**February 2020 Survey**

90 Days in Term

Teenage Parents and Infants 1

All Other FEFP Eligible Students (1) 0

4. [Ref. 54] Four students in our test were either not marked on the bus driver's report as riding the bus (one student) or not listed on the supporting bus drivers' reports (three students). We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Teenage Parents and Infants (1)

Hazardous Walking (1)

IDEA - PK through Grade 12, Weighted (1)

**February 2020 Survey**

90 Days in Term

All Other FEFP Eligible Students (1) (4)

**Findings**

5. [Ref. 55] Six students in our test were incorrectly reported in the Hazardous Walking ridership category. The students' individual routes to school did not cross one of the designated hazardous locations (Ref. 60), and the students were not otherwise eligible for State transportation funding. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Hazardous Walking	(2)	
-------------------	-----	--

**February 2020 Survey**

90 Days in Term

Hazardous Walking	(4)	(6)
-------------------	-----	-----

6. [Ref. 56] Two students in our test were incorrectly reported in the Hazardous Walking ridership category. The students lived more than 2 miles from their assigned schools; consequently, the students should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	1	

**February 2020 Survey**

90 Days in Term

Hazardous Walking	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

7. [Ref. 57] Five 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 eligible to be reported in the All Other FEFP Eligible Student ridership category. We propose the following adjustments:

**October 2019 Survey**

88 Days in Term

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

**February 2020 Survey**

90 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	<u>2</u>	0

**Findings**

8. [Ref. 58] The number of DIT for 5,997 students was incorrectly reported. The students were reported for 90 rather than 88 DIT in accordance with the District’s instructional calendar. We propose the following adjustments:

**October 2019 Survey**

90 Days in Term

Teenage Parents and Infants	(3)	
Hazardous Walking	(92)	
IDEA - PK through Grade 12, Weighted	(137)	
All Other FEFP Eligible Students	(5765)	

88 Days in Term

Teenage Parents and Infants	3	
Hazardous Walking	92	
IDEA - PK through Grade 12, Weighted	137	
All Other FEFP Eligible Students	<u>5765</u>	0

9. [Ref. 59] Our general tests evidenced that the ridership of 26 students (1 student was in our test) was not properly supported for State transportation funding. Specifically, we noted that the ridership dates of these students were subsequent to the date on which the bus driver signed the bus reports and attested to the accuracy of the ridership. We propose the following adjustment:

**February 20 Survey**

90 Days in Term

All Other FEFP Eligible Students	(26)	(26)
----------------------------------	------	------

10. [Ref. 60] Sufficient documentation was not maintained to support the reporting of 36 students in our test of 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)*

**Students  
Transported  
Proposed Net  
Adjustments**

**Findings**

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

We determined that the students were not otherwise eligible for State transportation funding. Accordingly, we propose the following adjustments:

**October 2019 Survey**

89 Days in Term

Hazardous Walking	(16)	
-------------------	------	--

**February 2020 Survey**

90 Days in Term

Hazardous Walking	<u>(20)</u>	<u>(36)</u>
-------------------	-------------	-------------

**Proposed Net Adjustment**

**(75)**

# SCHEDULE H

---

## RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

### RECOMMENDATIONS

We recommend that Martin 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 the instructional calendars; (2) students enrolled in a John M. McKay Scholarship for Students with Disabilities Program are not reported for State transportation funding; (3) only those students who are in membership and are documented as having been transported at least 1 day during the reporting survey period are reported for State transportation funding; (4) only students who live less than two miles from their assigned school and whose path to school crosses an approved hazardous walking area are reported in the Hazardous Walking ridership category; (5) only ESE students whose IEPs document one of the five criteria required for weighted classification are reported in the weighted ridership category; (6) 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; and (7) 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, and transportation management verifies each student's use of the hazardous location prior to reporting in the Hazardous Walking ridership category.

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 Martin 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 Martin County

For the fiscal year ended June 30, 2020, the District received \$2.8 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	1	1	-
October 2019	70	5,997	721
February 2020	<u>71</u>	<u>6,205</u>	<u>738</u>
Totals	<u>142</u>	<u>12,203</u>	<u>1,459</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

---

*Dr. John D. Millay, Superintendent*

**THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA**

1939 SE Federal Highway • Stuart, Florida 34994 • Telephone (772) 219-1200 Ext: 30222

---



November 12, 2021

Ms. Sherrill Norman, CPA-Auditor General  
Office of the Auditor General  
State of Florida  
G74 Claude Denson Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

The purpose of this letter is to respond to the Preliminary and Tentative Report to the Current Audit for the fiscal year ending June 30, 2020. The following responses with corrective action as appropriate have been submitted by District staff regarding the FEFP findings:

Response to Findings No. 12.27.28:

*Matrix of Services-Signature Page*

The Office of Exceptional Student Education will continue to provide training to identified school-based personnel (Intervention/Prevention Specialists) at all schools twice a year, at the beginning of the school year and in January prior to Survey 3, to ensure that Individual Education Plans and the developed matrix of services are aligned, are developed within three days of the IEP meeting, and are appropriately filled in the student's cumulative folder. Training will also be provided to data clerks at targeted school sites to ensure that the data that is entered into the district's student information system accurately reflects the developed matrix.

Response to Finding No. 8.24:

*OOF Certification*

The Human Resources Department (HR) has continued to update its process for verifying the teacher's certification during the hiring process. If a teacher is being assigned to an out-of-field assignment, the information will be annotated on the form and added to the next school board agenda for School Board approval. Additionally, further training will be provided to ensure that prior to each FTE period, the HR staff completes a review of teacher course loads listed in the student information system (SIS) and compare that against the teacher certification list obtained from the Florida Department of Education (FLDOE). A list of each teacher that is teaching in an out-of-field assignment will be sent to the school administration for verification. Each semester, the school Principal will notify the parents of all out-of-field teachers via an individual letter. After the HR Department compiles a district-wide list of all out-of-field teachers for that semester, the list will be posted on the MCSD website and submitted to the Martin County School Board for approval. The HR staff will continue to provide training to the school-based

School Board Members: Tony Anderson • Victoria Defenthaler • Michael DiTerlizzi • Marsha Powers • Christia Li Roberts

*"To Educate all Students for Success"*

administrators to assist with monitoring the teachers' progress to become certified in the appropriate subject area and comply with FLDOE certification guidelines.

Response to Finding No. 1, 14, 18, 26:

*IEP /ELL Student Plans*

The Office of Exceptional Student Education will continue to provide training to identified personnel (Intervention/Prevention Specialist) at each school site to reinforce already developed procedures ensuring that each student with a disability has an Individual Education Plan that is current for the school year, including each reporting survey period and that the IEP is appropriately placed in the student's cumulative folder or is available in PEER (the district's IEP program). In addition, the school district will house scanned required documents related to student ELL files. The district has recently obtained a student data warehouse specific for English Language Learners. The warehouse provides templates for letters and other required documents, such as the Initial Placement Letter. Training will be developed and implemented to demonstrate how the schools record parent notification. The district will monitor the student records to ensure ELL Student Plans and other compliance documents are regularly updated. The ELL department will conduct audits.

Response to Finding No.6, 10:

*ELL Committee Convening*

The district has established an ELL Coordinator and a system of ELL school site contacts to continually monitor ELL student progress. Systems have been put in place, whereby ELL committee meetings will be scheduled confirmed and convened, according to ELL plan deadlines.

Response to Finding No. 2, 7, 14:

*ESOL Program Reporting*

The communication plan for ELL reporting will provide a list from each school to the School Board through the Human Resource Department reporting teachers out of field for ESOL during the specified survey reporting window. Improve communication to school site administration for timely distribution of teacher out-of-field notifications to parents of students in classes with out-of-field teachers.

Response to Finding No. 5, 15, 16, 22, 29:

*ELL Student Plan Date*

The District has recently obtained a student data warehouse specific for English Language Learners. This warehouse keeps a calendar of important dates and reminds stakeholders of deadlines and requirements such as ELL committee meetings within 30 days prior to DEUSS anniversary date. The District will monitor the student records to ensure meetings are scheduled before 30 days of DEUSS date to meet compliance. The department will provide training on this specific requirement and conduct audits to around DEUSS anniversary dates.

Response to Finding No. 3, 4, 7, 8, 9, 11, 14, 17, 20, 21, 23, 24, 25, 30:

*ELL OOF Certification*

The School District will house scanned required documents related to student ELL files. The District has recently obtained a student data warehouse specific for English Language Learners. The Warehouse provides templates for letters and other required documents, such as the Initial Placement Letter. Training will be developed and implemented to demonstrate how the schools record parent notification. The District will monitor the student records to ensure ELL Student Plans and other compliance documents are regularly updated. The ELL department will conduct audits. Additionally, the District is hosting year-round ELL coursework to lead to endorsement for all teachers free of cost. Principals are being notified of teacher out field status and the corrective steps necessary to resolve out of field status. A communication plan between Human Resources, Principals, the ELL department, and

individual teachers ELL field status will be implemented to encourage timely enrollment in required coursework. Improve communication to school site administration for timely distribution of teacher out-of-field notifications to parents of students in classes with out-of-field teachers. Ongoing communication with school sites, Principals and District will occur throughout the school year as teachers are hired and onboarded.

Response to Finding No. 11, 19, 23:

*H/H Placement*

The Office of Exceptional Student Education will provide training twice a year in already developed procedures to identified personnel (Intervention/Prevention Specialists and data clerks) to ensure that the appropriate matrix level that aligns with the provision of services in the most current Individual Education Plan are accurately reported in the district's student information system (FOCUS).

Response to Finding No. 13:

*Instructional Calendar*

The School District will submit a waiver to the State if instructional days are missed due to an emergency causing the District or State to cancel school.

**TRANSPORTATION**

Response to Finding No. 1, 8:

The District will institute internal procedures to ensure that the number of Days in Term (DIT) are adjusted and reported accordingly when the number of student days are reduced as a result of an emergency such as a hurricane.

Response to Finding No. 2, 3, 4:

The Transportation Department has completed the implementation of its new ridership software program which will now indicate student eligibility for ridership on the District's buses which will ensure proper and more accurate reporting.

Response to Finding No. 7:

Personnel from the Office of Exceptional Student Education will work closely with school-based ESE personnel (Intervention/Prevention Specialists) to ensure that transportation has an updated list of students who are eligible for ESY services and that appropriate forms and documentation from IEP for transportation for each student are accurately completed by school-based personnel and provided to transportation prior to the initiation of specialized transportation services.

Response to Finding No. 5, 6, 8, 9, 10:

The Director of Transportation and Safety Manager will collaborate with the County to update all our hazardous areas. In addition, the District will ensure that the Bus Drivers sign the student ridership reports on the last day of the survey.

In closing, I would like to express my sincere thanks to our Auditor, Eric Seldomridge who was always kind, cooperative and supportive of our staff in the aforementioned audit. Please feel free to contact my office if you have any questions concerning this matter.

With appreciation,



Dr. John D. Millay  
Superintendent

cc: Deputy Superintendent, Dr. Ginger Featherstone  
Assistant Superintendent of Finance, Carter Morrison