

Report No. 2022-091
January 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**LEE 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, Dr. Kenneth A. Savage served as Interim Superintendent from June 15, 2021, and Dr. Gregory K. Adkins served as Superintendent before that date, and the following individuals served as Board members:

	<u>District No.</u>
Mary Fischer, Chair from 11-19-19	1
Melisa W. Giovannelli	2
Chris N. Patricca, Vice Chair through 11-18-19	3
Debbie Jordan, Vice Chair from 11-19-19	4
Gwynetta S. Gittens, Chair through 11-18-19	5
Betsy Vaughn	6
Cathleen O'Daniel Morgan	7

The team leader was Olukemi T. Latilo, 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 or by telephone at (850) 412-2972.

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LEE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Career Education 9-12, and student transportation, the Lee 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 22 of the 204 teachers in our test. Forty-four (22 percent) of the 204 teachers in our test taught at charter schools and 9 (41 percent) of the 22 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 40 of the 329 students in our ESOL test and 36 of the 115 students in our Career Education 9-12 test. Seventy-eight (24 percent) of the 329 students in our ESOL test attended charter schools and 22 (55 percent) of the 40 students with exceptions attended charter schools. Similarly, 30 (26 percent) of the 115 students in our Career Education 9-12 test attended charter schools and 25 (69 percent) of the 36 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 110 of the 440 students in our student transportation test, as well as, exceptions for 409 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 65 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 115.5753 (1.2505 applicable to District schools other than charter schools and 114.3248 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 138.7766 (9.3814 applicable to District schools other than charter schools and 129.3952 applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of negative 471 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 \$593,893 (negative 138.7766 times \$4,279.49), of which

\$40,148 is applicable to District schools other than charter schools and \$553,745 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 Lee 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 Lee County.

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 89 schools other than charter schools, 23 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$222.4 million was provided through the FEFP to the District for the District-reported 94,369.27 unweighted FTE as recalibrated, which included 11,159.24 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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

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

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions to be eligible for State transportation funding: live 2 or more miles from school, be classified as a student with a disability under 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 \$24.3 million for student transportation as part of the State funding through the FEFP.

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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Lee 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 Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Career Education 9-12, the Lee County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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 Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 10, 2022

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 Lee County District School Board (District) reported to the DOE 94,369.27 unweighted FTE as recalibrated, which included 11,159.24 unweighted FTE as recalibrated for charter schools, at 89 District schools other than charter schools, 23 charter schools, 1 cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2020. (See NOTE B.) The population of schools (116) 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 (18,893) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 40 of the 329 students in our ESOL test³ and 36 of the 115 students in our Career Education 9-12 test.⁴ Seventy-eight (24 percent) of the 329 students in our ESOL test attended charter schools and 22 (55 percent) of the 40 students with exceptions attended charter schools. Similarly, 30 (26 percent) of the 115 students in our Career Education 9-12 test attended charter schools and 25 (69 percent) of the 36 students with exceptions attended charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	114	20	14,343	217	13	67,455.2400	162.3949	(5.3222)
Basic with ESE Services	116	20	2,809	136	12	16,668.4300	113.3291	(11.9888)
ESOL	106	17	1,507	329	40	7,525.2200	235.0805	(74.8677)
ESE Support Levels 4 and 5	76	10	38	35	2	498.9700	28.9691	(1.4900)
Career Education 9-12	23	4	196	115	36	2,221.4100	18.1508	(21.9066)
All Programs	116	20	<u>18,893</u>	<u>832</u>	<u>103</u>	<u>94,369.2700</u>	<u>557.9244</u>	<u>(115.5753)</u>

³ For ESOL, the material noncompliance is composed of Findings 1, 5, 11, 13, 24, 26, 30, 32, 34, 35, 36, 38, 39, 40, 44, 45, 48, 49, 57, 58, and 63 on *SCHEDULE D*.

⁴ For Career Education 9-12, the material noncompliance is composed of Findings 6, 7, 8, 15, 16, 42, 53, and 54 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (664, of which 540 are applicable to District schools other than charter schools and 124 are applicable to charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students.

We noted the following material noncompliance: State requirements governing teacher certification, School Board (or Charter School Board) approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 22 of the 204 teachers in our test.⁵ Forty-four (22 percent) of the 204 teachers in our test taught at charter schools and 9 (41 percent) of the 22 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.

⁵ For teachers, the material noncompliance is composed of Findings 2, 9, 12, 17, 18, 20, 21, 22, 27, 28, 43, 46, 47, 50, 51, 55, 56, 59, 61, and 62 on *SCHEDULE D*.

SCHEDULE B

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

District Schools Other Than Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	8.1434	1.120	9.1206
102 Basic 4-8	9.7392	1.000	9.7392
103 Basic 9-12	8.7495	1.005	8.7932
111 Grades K-3 with ESE Services	(1.0000)	1.120	(1.1200)
112 Grades 4-8 with ESE Services	(2.8223)	1.000	(2.8223)
113 Grades 9-12 with ESE Services	1.3942	1.005	1.4012
130 ESOL	(22.9225)	1.181	(27.0715)
254 ESE Support Level 4	(1.0000)	3.637	(3.6370)
255 ESE Support Level 5	(.4900)	5.587	(2.7376)
300 Career Education 9-12	(1.0420)	1.005	(1.0472)
Subtotal	(1.2505)		(9.3814)
Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	(42.5730)	1.120	(47.6818)
102 Basic 4-8	(7.8071)	1.000	(7.8071)
103 Basic 9-12	18.4258	1.005	18.5179
111 Grades K-3 with ESE Services	(4.5175)	1.120	(5.0596)
112 Grades 4-8 with ESE Services	(4.0000)	1.000	(4.0000)
113 Grades 9-12 with ESE Services	(1.0432)	1.005	(1.0484)
130 ESOL	(51.9452)	1.181	(61.3473)
300 Career Education 9-12	(20.8646)	1.005	(20.9689)
Subtotal	(114.3248)		(129.3952)
Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	(34.4296)	1.120	(38.5612)
102 Basic 4-8	1.9321	1.000	1.9321
103 Basic 9-12	27.1753	1.005	27.3111
111 Grades K-3 with ESE Services	(5.5175)	1.120	(6.1796)
112 Grades 4-8 with ESE Services	(6.8223)	1.000	(6.8223)
113 Grades 9-12 with ESE Services	.3510	1.005	.3528
130 ESOL	(74.8677)	1.181	(88.4188)
254 ESE Support Level 4	(1.0000)	3.637	(3.6370)
255 ESE Support Level 5	(.4900)	5.587	(2.7376)
300 Career Education 9-12	(21.9066)	1.005	(22.0161)
Total	(115.5753)		(138.7766)

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>#0181</u>	<u>#0241</u>	<u>#0291</u>	
101 Basic K-3	3.7438	.....	.8488	4.5926
102 Basic 4-8	.8276	.....	1.0000	1.8276
103 Basic 9-12	.....	.7500	.....	.7500
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	(1.0000)	(1.0000)
113 Grades 9-12 with ESE Services	.....	(.0774)	.....	(.0774)
130 ESOL	(4.5714)	(.7500)	(.8488)	(6.1702)
254 ESE Support Level 4	.....	.....	.....	.0000
255 ESE Support Level 5	.....	.....	.....	.0000
300 Career Education 9-12	.....	(.4650)	.....	(.4650)
Total	<u>.0000</u>	<u>(.5424)</u>	<u>.0000</u>	<u>(.5424)</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0331</u>	<u>#0511</u>	<u>#0653</u>	<u>#0722</u>	
101	4.5926	.....	.....	.....	.....	4.5926
102	1.8276	1.4546	.....	.2931	2.2439	5.8192
103	.7500	.....	5.5637	(.0439)	.....	6.2698
111	.0000	.....	.....	.....	.....	.0000
112	(1.0000)	.....	.....	(.0159)	.....	(1.0159)
113	(.0774)	.....	.4900	(.0184)	.....	.3942
130	(6.1702)	(1.4546)	(5.5637)	(.3460)	(2.2439)	(15.7784)
254	.0000	.....	.....	.....	.....	.0000
255	.0000	.....	(.4900)	.....	.....	(.4900)
300	<u>(.4650)</u>	<u>.....</u>	<u>(.3270)</u>	<u>.....</u>	<u>.....</u>	<u>(.7920)</u>
Total	<u>(.5424)</u>	<u>.0000</u>	<u>(.3270)</u>	<u>(.1311)</u>	<u>.0000</u>	<u>(1.0005)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#0761</u>	<u>#0762</u>	<u>#0801</u>	<u>#0841</u>	<u>Balance Forward</u>
101	4.5926	.....	.8544	2.6964	.....	8.1434
102	5.8192	.4165	1.0000	1.6971	.....	8.9328
103	6.2698	.....	.....	.....	2.4797	8.7495
111	.0000	.....	.....	(1.0000)	.....	(1.0000)
112	(1.0159)	.....	(1.0000)	.....	.....	(2.0159)
113	.3942	.....	.....	.....	1.0000	1.3942
130	(15.7784)	(.4165)	(.8544)	(3.3935)	(2.4797)	(22.9225)
254	.0000	.....	.....	.....	(1.0000)	(1.0000)
255	(.4900)	.....	.....	.....	.....	(.4900)
300	<u>(.7920)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.2500)</u>	<u>(1.0420)</u>
Total	<u>(1.0005)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.2500)</u>	<u>(1.2505)</u>

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

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#4102*</u>	<u>#4111*</u>	<u>#4181*</u>	<u>#4274*</u>	<u>Balance Forward</u>
101	8.1434	2.1181	1.7404	.....	.....	12.0019
102	8.9328	1.1330	1.5599	.....	.....	11.6257
103	8.7495	.....	.....	19.1398	5.7860	33.6753
111	(1.0000)	.....	.....	.....	.....	(1.0000)
112	(2.0159)	.....	.....	.....	.....	(2.0159)
113	1.3942	.....	.....	.....	.....	1.3942
130	(22.9225)	(3.2511)	(3.3003)	.....	(5.7860)	(35.2599)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(.4900)	.....	.....	.....	.....	(.4900)
300	<u>(1.0420)</u>	<u>.....</u>	<u>.....</u>	<u>(20.8646)</u>	<u>.....</u>	<u>(21.9066)</u>
Total	<u>(1.2505)</u>	<u>.0000</u>	<u>.0000</u>	<u>(1.7248)</u>	<u>.0000</u>	<u>(2.9753)</u>

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

*Charter School

Proposed Adjustments (1)

<u>No.</u>	<u>Brought Forward</u>	<u>#4303*</u>	<u>#4304*</u>	<u>#7006</u>	<u>#7023</u>	<u>Total</u>
101	12.0019	.....	(46.4315)	.....	.....	(34.4296)
102	11.6257	.....	(10.5000)	.3333	.4731	1.9321
103	33.6753	(6.5000)	.....	.....	.....	27.1753
111	(1.0000)	.....	(4.5175)	.....	.....	(5.5175)
112	(2.0159)	.....	(4.0000)	(.3333)	(.4731)	(6.8223)
113	1.3942	(1.0432)	.....	.....	.....	.3510
130	(35.2599)	.....	(39.6078)	.....	.....	(74.8677)
254	(1.0000)	.....	.....	.....	.....	(1.0000)
255	(.4900)	.....	.....	.....	.....	(.4900)
300	<u>(21.9066)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(21.9066)</u>
Total	<u>(2.9753)</u>	<u>(7.5432)</u>	<u>(105.0568)</u>	<u>.0000</u>	<u>.0000</u>	<u>(115.5753)</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

Lee 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)

Edgewood Academy (#0181)

1. [Ref. 18101] The English language proficiency of three ELL students was not assessed by October 1 (one student) or within 30 school days prior (two students) 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:

101 Basic K-3	.8276	
102 Basic 4-8	.8276	
130 ESOL	<u>(1.6552)</u>	.0000

2. [Ref. 18170] One teacher taught Primary Language Arts and Reading to classes that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.9162	
130 ESOL	<u>(2.9162)</u>	.0000
		<u>.0000</u>

Findings

Lehigh Senior High School (#0241)

<p>3. [Ref. 24101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s <i>Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook</i>, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.</p>	.0000						
<p>4. [Ref. 24102] School records did not evidence that one ESE student was in membership and attendance during the 2019-20 school year; consequently, the student should not have been reported for FEFP funding. We propose the following adjustment:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>113 Grades 9-12 with ESE Services</td> <td style="text-align: right;"><u>(.0774)</u></td> <td style="text-align: right;">(.0774)</td> </tr> </table>	113 Grades 9-12 with ESE Services	<u>(.0774)</u>	(.0774)	(.0774)			
113 Grades 9-12 with ESE Services	<u>(.0774)</u>	(.0774)					
<p>5. [Ref. 24103] The English language proficiency of one ELL student was not assessed 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:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>103 Basic 9-12</td> <td style="text-align: right;">.3125</td> <td></td> </tr> <tr> <td>130 ESOL</td> <td style="text-align: right;"><u>(.3125)</u></td> <td style="text-align: right;">.0000</td> </tr> </table>	103 Basic 9-12	.3125		130 ESOL	<u>(.3125)</u>	.0000	.0000
103 Basic 9-12	.3125						
130 ESOL	<u>(.3125)</u>	.0000					
<p>6. [Ref. 24104] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>300 Career Education 9-12</td> <td style="text-align: right;"><u>(.2025)</u></td> <td style="text-align: right;">(.2025)</td> </tr> </table>	300 Career Education 9-12	<u>(.2025)</u>	(.2025)	(.2025)			
300 Career Education 9-12	<u>(.2025)</u>	(.2025)					
<p>7. [Ref. 24105] There was no documentation to support that two Career Education 9-12 students who participated in OJT had worked during the October 2019 reporting survey period. We propose the following adjustment:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>300 Career Education 9-12</td> <td style="text-align: right;"><u>(.2025)</u></td> <td style="text-align: right;">(.2025)</td> </tr> </table>	300 Career Education 9-12	<u>(.2025)</u>	(.2025)	(.2025)			
300 Career Education 9-12	<u>(.2025)</u>	(.2025)					
<p>8. [Ref. 24106] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>300 Career Education 9-12</td> <td style="text-align: right;"><u>(.0600)</u></td> <td style="text-align: right;">(.0600)</td> </tr> </table>	300 Career Education 9-12	<u>(.0600)</u>	(.0600)	(.0600)			
300 Career Education 9-12	<u>(.0600)</u>	(.0600)					

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lehigh Senior High School (#0241) (Continued)

9. [Ref. 24170] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL until October 20, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.4375	
130 ESOL	(.4375)	.0000
		<u>(.5424)</u>

G. Weaver Higgs Elementary School (#0291)

10. [Ref. 29101] The EP for one ESE student did not include the meeting participants’ signatures. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

11. [Ref. 29102] The English language proficiency of one ELL student was not assessed by October 1 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	.8488	
130 ESOL	(.8488)	.0000
		<u>.0000</u>

Orangewood Elementary School (#0331)

12. [Ref. 33171] One teacher taught Primary Language Arts and 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 in ESOL. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.4546	
130 ESOL	(1.4546)	.0000
		<u>.0000</u>

South Fort Myers High School (#0511)

13. [Ref. 51101] The English language proficiency of one ELL student was not assessed 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:

		Proposed Net Adjustments (Unweighted FTE)	
Findings			
South Fort Myers High School (#0511) (Continued)			
103 Basic 9-12	.3125		
130 ESOL	<u>(.3125)</u>		.0000
14. [Ref. 51102] One ESE student was not reported in accordance with the student's <i>Matrix of Services</i> form. We propose the following adjustment:			
113 Grades 9-12 with ESE Services	.4900		
255 ESE Support Level 5	<u>(.4900)</u>		.0000
15. [Ref. 51103] The timecards for two Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:			
300 Career Education 9-12	<u>(.2020)</u>		(.2020)
16. [Ref. 51104] The timecard for one Career Education 9-12 student who participated in OJT was not signed and dated by the student's employer. We propose the following adjustment:			
300 Career Education 9-12	<u>(.1250)</u>		(.1250)
17. [Ref. 51170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology and Health but taught a course that required certification in Chemistry. The teacher obtained the correct certification effective October 29, 2019; however, this was after the October 2019 reporting survey period. 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	2.9506		
130 ESOL	<u>(2.9506)</u>		.0000
18. [Ref. 51172] One teacher taught Reading to a class that included ELL students but had earned only 180 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:			
103 Basic 9-12	2.3006		
130 ESOL	<u>(2.3006)</u>		.0000
			<u>(.3270)</u>

Findings

Pace School for Girls, Inc. (#0653)

19. [Ref. 65301] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

20. [Ref. 65370] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the ELL student in this teacher’s Middle/Junior Career Planning class was adjusted in Finding 24 (Ref. 65303), we present this disclosure finding with no proposed adjustment. .0000

21. [Ref. 65371] One teacher taught a Basic subject area Math 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. Since the student was adjusted in Finding 24 (Ref. 65303), we present this disclosure finding with no proposed adjustment. .0000

22. [Ref. 65372] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Drama but taught a course that required certification in Reading and ESOL. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. Since the ELL student in this teacher’s class was adjusted in Finding 24 (Ref. 65303), we present this disclosure finding with no proposed adjustment. .0000

23. [Ref. 65302] Our examination of the student course schedules and the FTE reported for 114 students (5 students were in our Basic test and 3 students were in our Basic with ESE Services test) at the School, a non-residential agency contracted by the DJJ, disclosed that the FTE was incorrectly reported for both the July 2019 (57 students) and June 2020 (57 students) reporting survey periods. The *FTE General Instructions 2019-20*, pages 26 and 27 provides that the calculation of FTE for students in DJJ programs shall be limited to 25 hours per week, with the actual number of days reported in Survey 1 and Survey 4 dependent on the approved calendar. The School’s approved instructional
(Finding Continues on Next Page)

Findings

Pace School for Girls, Inc. (#0653) (Continued)

calendar supported term lengths of 24 instructional days in the July 2019 reporting survey period (or approximately .1333 FTE per student) and 26 instructional days in the June 2020 reporting survey period (or approximately .1444 FTE per student). However, the School reported .1400 FTE per student for both surveys which resulted in the overreporting of the students' FTE for Survey 1 (.0067 FTE) and underreporting of the students' FTE for Survey 4 (.0044). We propose the following adjustment:

102 Basic 4-8	(.0529)	
103 Basic 9-12	(.0439)	
112 Grades 4-8 with ESE Services	(.0159)	
113 Grades 9-12 with ESE Services	<u>(.0184)</u>	(.1311)

24. [Ref. 65303] An ELL Committee was not convened by October 1 to consider one ELL student's continued ESOL placement beyond 3 years from the student's DEUSS anniversary date. We propose the following adjustment:

102 Basic 4-8	.3460	
130 ESOL	<u>(.3460)</u>	<u>.0000</u>
		<u>(.1311)</u>

Mariner Middle School (#0722)

25. [Ref. 72201] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

26. [Ref. 72202] The English language proficiency of one ELL student was not assessed 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	.4004	
130 ESOL	<u>(.4004)</u>	.0000

Findings

Mariner Middle School (#0722) (Continued)

27. [Ref. 72270] One teacher taught English to a class 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 in ESOL. We also noted that the students' parents were not notified of the teacher's out-of-field status, and the teacher had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A- 1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.3961	
130 ESOL	<u>(.3961)</u>	.0000

28. [Ref. 72271] The parents of students taught by one out-of-field teacher were not notified of the teacher's out-of-field status in Social Science. We propose the following adjustment:

102 Basic 4-8	1.4474	
130 ESOL	<u>(1.4474)</u>	<u>.0000</u>
		<u>.0000</u>

Trafalgar Middle School (#0761)

29. [Ref. 76101] Our examination of the School's attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since, we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

.0000

30. [Ref. 76102] One student was incorrectly reported in the ESOL Program. The student was Fluent English Speaking and a competent English language reader and writer, and an ELL Committee was not convened to consider the student's ESOL placement. We propose the following adjustment:

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

Findings

Trafalgar Elementary School (#0762)

31. [Ref. 76201] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	<u>(1.0000)</u>	.0000

32. [Ref. 76202] An ELL Committee was not convened for one ELL student by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8544	
130 ESOL	<u>(.8544)</u>	.0000
		<u>.0000</u>

Hancock Creek Elementary School (#0801)

33. [Ref. 80101] The file for one ESE student did not contain evidence that the student’s General Education teacher had participated in the development of the student’s EP. We propose the following adjustment:

101 Basic K-3	1.0000	
111 Grades K-3 with ESE Services	<u>(1.0000)</u>	.0000

34. [Ref. 80102] ELL Committees for three students were not convened 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. We also noted that the English language proficiency of two of the students was not assessed within 30 school days prior to each student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.4241	
102 Basic 4-8	1.6971	
130 ESOL	<u>(2.1212)</u>	.0000

35. [Ref. 80103] The Home Language Survey for one ELL student showed a “yes” response to only the first question, “Is a language other than English spoken at home?” Therefore, the student should have been reported in Program No. 101 (Basic K-3) pending the assessment of the student’s English language proficiency. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hancock Creek Elementary School (#0801) (Continued)

101 Basic K-3	.4241	
130 ESOL	<u>(.4241)</u>	.0000

36. [Ref. 80104] The English language proficiency of one ELL student was not assessed by October 1 to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS anniversary date. We propose the following adjustment:

101 Basic K-3	.8482	
130 ESOL	<u>(.8482)</u>	.0000
		<u>.0000</u>

Bonita Springs High School (#0841)

37. [Ref. 84101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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38. [Ref. 84102] The English language proficiency of one ELL student was not assessed 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:

103 Basic 9-12	.7500	
130 ESOL	<u>(.7500)</u>	.0000

39. [Ref. 84103] School records did not evidence that the parents of one ELL student were notified of their child’s placement in the ESOL Program. We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000

40. [Ref. 84104] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.3125	
130 ESOL	<u>(.3125)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bonita Springs High School (#0841) (Continued)

41. [Ref. 84105] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

42. [Ref. 84106] The timecards for three Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.2500)</u>	(.2500)
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43. [Ref. 84170/71/72] The parents of students taught by three out-of-field teachers were not notified of the teachers' out-of-field status in ESOL. We propose the following adjustments:

<u>Ref. 84170</u>		
103 Basic 9-12	.1208	
130 ESOL	<u>(.1208)</u>	.0000

<u>Ref. 84171</u>		
103 Basic 9-12	.3048	
130 ESOL	<u>(.3048)</u>	.0000

<u>Ref. 84172</u>		
103 Basic 9-12	.6791	
130 ESOL	<u>(.6791)</u>	.0000

(.2500)

Bonita Springs Charter School (#4102)

44. [Ref. 410201] The English language proficiency was not assessed and 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:

101 Basic K-3	.4237	
130 ESOL	<u>(.4237)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Bonita Springs Charter School (#4102) (Continued)

45. [Ref. 410202] The *ELL Student Plan* for one student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8472	
130 ESOL	(.8472)	.0000

46. [Ref. 410270] One teacher taught Middle Grades Language Arts to a class that included an ELL student but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.2858	
130 ESOL	(.2858)	.0000

47. [Ref. 410271] One teacher taught Primary Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. We also noted that the students' parents were not notified of the teacher's out-of-field status and the teacher had earned only 60 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	1.6944	
130 ESOL	(1.6944)	.0000
		<u>.0000</u>

Cape Coral Charter School (#4111)

48. [Ref. 411101] ELL Committees for three ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS anniversary date. We also noted that the parents of one of the students were not notified of their child's placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.8702	
102 Basic 4-8	.4349	
130 ESOL	(1.3051)	.0000

Findings

Cape Coral Charter School (#4111) (Continued)

49. [Ref. 411102] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

101 Basic K-3	.8702	
130 ESOL	<u>(.8702)</u>	.0000

50. [Ref. 411170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a permanent substitute; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

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

102 Basic 4-8	.2500	
130 ESOL	<u>(.2500)</u>	.0000

Findings

Cape Coral Charter School (#4111) (Continued)

51. [Ref. 411171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Art but taught a course that required certification in English. We propose the following adjustment:

102 Basic 4-8	.8750	
130 ESOL	<u>(.8750)</u>	<u>.0000</u>
		<u>.0000</u>

Oasis Charter High School (#4181)

52. [Ref. 418101] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 8 through 11, the School did not retain attendance records completed by substitute teachers and student sign-in and sign-out records. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey period, we present this disclosure finding with no proposed adjustment.

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53. [Ref. 418102] The timecards for 20 Career Education 9-12 students who participated in OJT were not signed and dated by the students’ employers. We also noted that six of the students did not work during the February 2020 reporting survey period. We propose the following adjustment:

300 Career Education 9-12	<u>(1.3951)</u>	(1.3951)
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54. [Ref. 418103] The timecards for five Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.3297)</u>	(.3297)
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55. [Ref. 418170] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in Engineering Technology. We propose the following adjustment:

103 Basic 9-12	18.7472	
300 Career Education 9-12	<u>(18.7472)</u>	<u>.0000</u>

Findings

Oasis Charter High School (#4181) (Continued)

56. [Ref. 418171] One teacher was not properly certified and was not approved by the Charter School Board to teach out of field. The teacher held certification in Business Education but taught a course that required certification in TV Production. 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	.3926	
300 Career Education 9-12	(.3926)	.0000
		<u>(1.7248)</u>

Island Park High School (#4274) Charter School

57. [Ref. 427401] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for the State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.4000	
130 ESOL	(.4000)	.0000

58. [Ref. 427402] The English language proficiency of three ELL students was not assessed within 30 school days prior to each student’s DEUSS anniversary date. We also noted that ELL Committees for two of the students were not convened within 30 school days prior to the students’ DEUSS anniversary dates to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

103 Basic 9-12	1.2715	
130 ESOL	(1.2715)	.0000

59. [Ref. 427470] One teacher taught English to classes that included ELL students but had earned only 240 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment

103 Basic 9-12	4.1145	
130 ESOL	(4.1145)	.0000
		<u>.0000</u>

Findings

Northern Palms Charter High School (#4303)

60. [Ref. 430301] During an inquiry of the School’s attendance procedures, School management represented to us that, during the 2019-20 school year, the School utilized sign-in and sign-out records for the students’ daily attendance. We examined the attendance records for the 133 students reported for the 2019-20 school year (7 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 3 students were in our ESOL test) to ascertain the process used in documenting the daily attendance activity for the students. We noted that these sign-in and sign-out records were not signed by the Front Desk Secretary attesting to the validity of the records. We were able to verify the attendance for at least 1 day in each 11-day window of the reporting survey periods (October 2019 and February 2020) for 118 of the 133 students through Apex Learning, a computer-based learning platform with a digital curriculum and Empower/Achieve 3000, a computer-based platform for students to improve their reading skills. The attendance for the remaining 15 students (1 student was in our Basic test) could not be otherwise verified. We also noted that one of the students (not a test student) was not in membership during the February 2020 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(6.5000)	
113 Grades 9-12 with ESE Services	<u>(1.0432)</u>	<u>(7.5432)</u>
		<u>(7.5432)</u>

Harlem Heights Community Charter School (#4304)

61. [Ref. 430470] One teacher taught Primary Language Arts and Basic subject area courses to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the Charter School Board to teach such students out of field. In addition, the teacher had earned none of the 60 in-service training points in ESOL strategies required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and the teacher’s in-service training timeline. Since the students who were taught by the teacher were adjusted in Finding 63 (Ref. 430401), we present this disclosure finding with no proposed adjustment.

.0000

62. [Ref. 430471] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. School records demonstrated that the teacher was hired as a long-term substitute; however, our review of this teacher’s classroom placement indicated that the teacher was not assigned to fill in for an absent
(Finding Continues on Next Page)

Findings

Harlem Heights Community Charter School (#4304) (Continued)

teacher (i.e., in a limited temporary role), rather the School’s records demonstrated that this individual was hired to fill an open teacher vacancy providing direct instructional services to students.

Sections 1010.215(1)(c) and 1012.01(2), Florida Statutes, provide that instructional personnel consist of classroom teachers, including substitutes, and means any K-12 staff member whose functions provide direct support in the learning process of students. Classroom teachers, including substitute teachers, are staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, ESE, career education, and adult education. Further, Section 1012.55(1)(b), Florida Statutes, indicates that each person employed or occupying a position, such as a teacher or other position in which the employee serves in an instructional capacity, in any public school of any district of this State shall hold the certificate required by laws and SBE rules in fulfilling the requirements of the law for the type of service rendered. Such positions include personnel providing direct instruction to students through a virtual environment or through a blended virtual and physical environment.

The teacher was providing direct instructional services, did not hold any certification, and was not otherwise qualified to teach; however, since the ELL students taught by this teacher were adjusted in Finding 63 (Ref. 430401), we present this disclosure finding with no proposed adjustment.

.0000

63. [Ref. 430401] Our general review of teacher attendance records disclosed that the attendance rosters were not signed and dated by the teacher attesting to the accuracy and completeness of the attendance documentation; consequently, we were unable to determine the attendance for 110 students (7 students were in our Basic test, 3 students were in our Basic with ESE Services test, and 12 students were in our ESOL test) reported at the School during the applicable reporting survey periods. We also noted that the School did not retain student sign-in and sign-out sheets pursuant to requirements in the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, page 9. We propose the following adjustment:

101 Basic K-3	(46.4315)	
102 Basic 4-8	(10.5000)	
111 Grades K-3 with ESE Services	(4.5175)	
112 Grades 4-8 with ESE Services	(4.0000)	
130 ESOL	<u>(39.6078)</u>	<u>(105.0568)</u>
		<u>(105.0568)</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Lee Virtual Instruction (Course Offerings) (#7006)

64. [Ref. 700601] The EP for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3333	
112 Grades 4-8 with ESE Services	(.3333)	.0000
		.0000

Lee County Virtual Instruction Program (#7023)

65. [Ref. 702301] The EP for one ESE student did not include the meeting participants' signatures. We propose the following adjustment:

102 Basic 4-8	.4731	
112 Grades 4-8 with ESE Services	(.4731)	.0000
		.0000

Proposed Net Adjustment **(115.5753)**

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Lee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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, ELL Committees are timely convened subsequent to these assessments; (2) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (4) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, properly dated, and retained in readily accessible files; (5) student files support that all required participants are present at the EP meetings and the documents are signed, dated and readily accessible; (6) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared, properly completed, and retained in readily accessible files; (7) FTE is correctly reported for students enrolled in a DJJ Program during the summer reporting survey periods; (8) students assessed as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available and clearly indicates when the meeting took place and what criteria were used to support the student's continued ESOL placement; (9) parents of ELL students are timely notified of their child's ESOL placement; (10) ELL students are not reported in the ESOL Program for more than the 6-year period allowed for State funding of ESOL; (11) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (12) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly for students in the ESOL and ESE Programs; (13) teachers, including substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board or Charter School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (14) 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.

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

REGULATORY CITATIONS

Reporting

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

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

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

FTE General Instructions 2019-20

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

FTE General Instructions 2019-20

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*

SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*

SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*

SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*

SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*

SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*

SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

Career Education On-The-Job Funding Hours

FTE General Instructions 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of seven elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 89 schools other than charter schools, 23 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$222.4 million was provided through the FEFP to the District for the District-reported 94,369.27 unweighted FTE as recalibrated, which included 11,159.24 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*

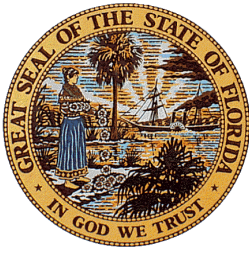
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<p>NOTE B – TESTING FTE STUDENT ENROLLMENT</p>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Edgewood Academy	1 and 2
2. Lehigh Senior High School	3 through 9
3. G. Weaver Hipps Elementary School	10 and 11
4. Orangewood Elementary School	12
5. South Fort Myers High School	13 through 18
6. Pace School For Girls, Inc.	19 through 24
7. Mariner Middle School	25 through 28
8. Trafalgar Middle School	29 and 30
9. Trafalgar Elementary School	31 and 32
10. Hancock Creek Elementary School	33 through 36
11. Bonita Springs High School	37 through 43
12. Bonita Springs Charter School*	44 through 47
13. Cape Coral Charter School*	48 through 51
14. Oasis Charter High School*	52 through 56
15. Island Park High School*	57 through 59
16. Northern Palms Charter High School*	60
17. Harlem Heights Community Charter School*	61 through 63
18. Lee County Virtual Franchise	NA
19. Lee Virtual Instruction (Course Offerings)	64
20. Lee County Virtual Instruction Program	65

* Charter School



Sherrill F. Norman, CPA
Auditor General

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Lee 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 Lee 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 weaknesses⁶ 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

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

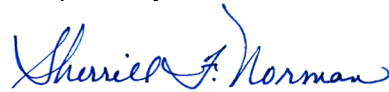
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 10, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Lee 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 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 (1,722) 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 (107,225) 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	77
Hazardous Walking	3,651
IDEA – PK through Grade 12, Weighted	4,741
All Other FEFP Eligible Students	<u>98,756</u>
Total	<u>107,225</u>

Students with exceptions are students with exceptions affecting their ridership category. Students cited only for incorrect reporting of days in term, 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 110 of 440 students in our student transportation test.⁷

⁷ For student transportation, the material noncompliance is composed of Findings 5, 6, 8, 9, 10, and 11 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(3)	-	-
Our tests included 440 of the 107,225 students reported as being transported by the District.	-	110	(79)
In conjunction with our general tests of student transportation we identified certain issues related to 409 additional students.	-	<u>409</u>	<u>(392)</u>
Total	<u>(3)</u>	<u>519</u>	<u>(471)</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

Lee County District School Board (District) management is responsible for determining that student transportation as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; SBE Rules, Chapter 6A-3, FAC; and the *FTE General Instructions 2019-20 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁸ reporting survey 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. 53] Our general tests disclosed that the number of buses in operation was overstated by three buses (two buses in the October 2019 reporting survey period and one bus in the February 2020 reporting survey period). We determined that one bus was reported with an invalid bus number due to a data entry error and two buses were not school buses but general-purpose transportation (city buses), which should have been reported under Vehicle Category G. We propose the following adjustments:

October 2019 Survey

Number of Buses in Operation (2)

February 2020 Survey

Number of Buses in Operation (1)
(3)

0

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

**Students
Transported
Proposed Net
Adjustments**

Findings

2. [Ref. 51] Our general tests disclosed that five students were incorrectly reported in the IDEA PK through Grade 12, Weighted ridership category during the July 2019 reporting survey period. Specifically, the student’s IEPs did not specify the need for ESY services and transportation as a related service. Consequently, we propose the following adjustment:

July 2019 Survey

10 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	(5)
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3. [Ref. 52] Our general tests disclosed that five students were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category during the July 2019 reporting survey period. The students were enrolled in a 3rd Grade Summer Reading Camp Program, which is not eligible for State transportation funding. Only students whose IEPs authorize ESY services or students enrolled in a non-residential DJJ Program are eligible to be reported for State transportation funding during a summer reporting survey period. We propose the following adjustment:

July 2019 Survey

13 Days in Term

IDEA - PK through Grade 12, Weighted	(5)	(5)
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4. [Ref. 54] Our general tests disclosed that two students were not marked as riding the bus during the October 2019 reporting survey period and should not have been reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

90 Days in Term

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

5. [Ref. 55] Our general tests disclosed that 65 PK students (one was in our test) were incorrectly reported in the Hazardous Walking ridership category. We noted that five of the students had valid IEPs and were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 60 students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

90 Days in Term

Hazardous Walking	(65)	
All Other FEFP Eligible Students	5	(60)

Findings

6. [Ref. 56] Our general tests disclosed that 311 PK students (2 were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The District did not provide evidence that the students were classified as students with disabilities under IDEA or that the students' parents were enrolled in the Teenage Parent Program; consequently, the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustment:

October 2019 Survey

90 Days in Term

All Other FEFP Eligible Students	(311)	(311)
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7. [Ref. 57] Our general tests disclosed that 12 students were not eligible to be reported for State transportation funding. The students were enrolled in a Home Education Program (5 students) or the Hospital and Homebound Program (7 students), which did not require transportation services during the applicable reporting survey periods. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Teenage Parents and Infants	(1)	
All Other FEFP Eligible Students	(7)	

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(4)	(12)
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8. [Ref. 58] Twenty-seven students (15 students were in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for 20 of the students did not indicate that the student met at least one of the five criteria required for reporting in a weighted ridership category, and the IEPs for the remaining 7 students were not available at the time of our examination and could not be subsequently located. However, we determined that these students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

July 2019 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted	(4)	
All Other FEFP Eligible Students	4	

**Students
Transported
Proposed Net
Adjustments**

Findings

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(9)	
All Other FEFP Eligible Students	9	

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(14)	
All Other FEFP Eligible Students	14	0

9. [Ref. 59] One student in our test was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category in the July 2019 reporting survey period. The student’s IEP did not include recommendations for ESY services; consequently, the student was not eligible to be reported for State transportation funding during this reporting survey period. We propose the following adjustment:

July 2019 Survey

11 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	(1)
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10. [Ref. 60] Two students in our test were not marked by the bus drivers as riding the bus during the February 2020 reporting survey period. We propose the following adjustment:

February 2020 Survey

90 Days in Term

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

11. [Ref. 62] Sufficient documentation was not maintained to support the reporting of 89 students in our test in the Hazardous Walking ridership category. Section 1011.68(1)(e), Florida Statutes, authorizes State transportation funding for elementary school students who live less than 2 miles from their assigned school when subjected to the hazardous walking conditions described in Section 1006.23(2), Florida Statutes. Among other things, effective July 1, 2015, Chapter 2015-101, Laws of Florida (also cited as Gabby’s Law for Student Safety), amended Section 1006.23, Florida Statutes, revising the criteria used to determine a hazardous walking condition for public school students and the procedures for inspection and identification of hazardous walking locations. Further, the DOE issued guidance to the districts titled *Technical Assistance Note: Hazardous Walking Conditions Determination and Student Data Reporting Revisions for 2015-16, No. 2015-01*, dated November 5, 2015, which outlines many provisions of the
(Finding Continues on Next Page)

Findings

law, cites the documentation that must be maintained on file by school districts to support the hazardous walking locations and includes a DOE Hazardous Walking Site Review Checklist (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.

While site review checklists were available, the District was unable to provide documentation to support that the hazardous walking conditions were inspected by the required participants, a determination was made that the locations met the criteria of a hazardous walking condition, or that a position statement was obtained from the State or local government with jurisdiction over the roadway as to the correction of the hazardous condition. We determined that 16 of the 89 students lived more than 2 miles from their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining 73 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(44)	
All Other FEFP Eligible Students	6	

February 2020 Survey

90 Days in Term

Hazardous Walking	(45)	
All Other FEFP Eligible Students	<u>10</u>	<u>(73)</u>

Proposed Net Adjustment

(471)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Lee County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (2) only ESE students classified as students with disabilities under IDEA and whose IEPs document the need for ESY and transportation, or students attending a nonresidential DJJ program are reported in funded ridership categories during the summer reporting survey periods; (3) only those students who are in membership and are documented as having been transported to FEFP-eligible programs at least 1 day during the reporting survey period are reported for State transportation funding; (4) only eligible students in grades kindergarten through 6 attending an elementary school are reported in the Hazardous Walking ridership category and Transportation management verifies each student's use of the hazardous location prior to reporting the student in the Hazardous Walking ridership category; (5) only PK students who are classified as IDEA students or whose parents are enrolled in a Teenage Parent Program are reported for State transportation funding; (6) students who are reported in the weighted ridership category are documented as needing transportation and as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP; (7) students enrolled in a Home Education Program or in the Hospital and Homebound Program are not reported for State transportation funding; and (8) District Transportation management and representatives from applicable local government entities jointly inspect and document the hazardous locations in sufficient detail and maintain the documentation as required by Section 1006.23, Florida Statutes.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*
Chapter 1006, Part I, E., Florida Statutes, *Transportation of Public K-12 Students*
Section 1011.68, Florida Statutes, *Funds for Student Transportation*
SBE Rules, Chapter 6A-3, FAC, *Transportation*
FTE General Instructions 2019-20 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION
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A summary discussion of the significant features of the Lee 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 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 Lee County

For the fiscal year ended June 30, 2020, the District received \$24.3 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	107	362	832
October 2019	810	53,321	1,881
February 2020	<u>805</u>	<u>53,542</u>	2,039
Totals	<u>1,722</u>	<u>107,225</u>	<u>4,752</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

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



PERSONAL | PASSIONATE | PROGRESSIVE

THE SCHOOL DISTRICT OF LEE COUNTY

Kenneth A. Savage, Ed.D.

Superintendent

2855 Colonial Boulevard, Fort Myers, FL 33966 | O: 239.337.8300 | F: 239.337.8378

January 10, 2022

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

Dear Ms. Norman,

This letter is in response to the FY20 Preliminary and Tentative Audit Report for the School District Lee County's full time equivalent (FTE) and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2020. The School District of Lee County strives for accuracy in all of our reporting, and takes seriously the feedback offered through this audit. The auditors who worked in our district displayed the utmost professionalism and courtesy during their time working with us.

In examining the results of the Preliminary and Tentative Audit Reports, the District acknowledges that there are opportunities for improvement and we are working towards that goal.

While the District understands the requirements for attendance and is working with our charters in this area we will be filing an appeal on behalf of our charter schools for the two findings noted below:

- 1) Finding 60 for Northern Palm, the school had the original sign in and sign out sheets signed by the students but were not signed by the Front Desk.
- 2) Finding 63 for Harlem Heights Community Charter school, the schools attendance rosters were not signed and dated by the teachers attesting to the accuracy and completeness of the attendance. While we agree the documents were not signed and a process is now in place to assure that this does not occur again the schools administrator followed State Rule 6A-1.044(10) and provided a signed letter of certification attesting to the accuracy of the attendance. The loss of this FTE would be devastating to this charter school as it would remove all funding for that year.

After receiving our audit findings, we examined the District's current processes around those areas and have made appropriate changes and provided additional training to staff as needed. In the District's 2020 audit the following areas were identified as weakness for Lee County and we have listed the corrective actions that are being made in order to increase our reporting accuracy:

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CHRIS N. PATRICCA, DISTRICT 3 | GWYNETTA S. GITTENS, DISTRICT 5 | BETSY VAUGHN, DISTRICT 6 | CATHLEEN O'DANIEL MORGAN, DISTRICT 7
KENNETH A. SAVAGE, Ed.D., SUPERINTENDENT | KATHY DUPUY-BRUNO, ESQ., BOARD ATTORNEY

- | | |
|---|---|
| (1) ESOL students beyond 3 years timely assessed | A new system of communication via Google Drive was implemented in August 2021 to enhance communication with ESOL Contacts about compliance tasks. The Google Drive is used for sharing prepopulated forms with the schools. Monthly, a spreadsheet is created for each school with a list of students who should have an extension of instruction meeting after the initial 3-year period. One of the columns provides a space to indicate the date when the meeting was held and parent attendance. ESOL Compliance Specialists at the district level provide ongoing monitoring to the spreadsheet. |
| (2) Attendance procedures are properly followed and records are maintained | The District is working with the schools, including charters, to assure that the proper attendance documents are signed and maintained. We will be appealing Harlem Heights and Northern Palm Charters findings based on State Rule 6A-1.044 (10). |
| (3) Students in attendance at least one day | Discuss at Information Specialist workshop so that they are aware of attendance requirements. |
| (4) OJT reported in accordance with timecards that are accurately completed, signed, properly dated & retained. | Lee County will continue to provide in-person and virtual training to high schools offering OJT to ensure “students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, properly dated, and retained in ready accessible files.” |
| (5) Student files support that all required participants present at EP meetings | Training will be provided to Gifted Chairs in January for all schools on requirements and strategies for monitoring at school sites. District staff will complete a monthly monitoring activity for the next 12 months to pull 5 random files from each school to check Eps for signed, dated documents in the student file. |
| (6) ESE students reported in accordance to Matrix | Same as 5 |

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- | | | |
|------|--|--|
| (7) | FTE is correctly reported for students enrolled in a DJJ Program during the summer reporting periods | District staff will work with the DJJ Centers to properly calculate FTE for surveys 1 and 4 |
| (8) | English language proficient students exited program | The ESOL Department has revised their processes to ensure that the ESOL Contacts provide evidence of ELL Committee meetings and a copy of the invitation to the meeting and minutes are kept in the student’s blue folder (ESOL folder). A reminder about this step has been added to the monthly ESOL Tasks for ESOL Contacts. |
| (9) | Parent notification of ESOL Placement | The ESOL Department has revised their processes to ensure that the ESOL Contacts send the initial letter of eligibility/ESOL placement to the student’s parents in a timely manner. A reminder about this step has been added to the monthly ESOL Tasks for ESOL Contacts. |
| (10) | ELL students not reported more than 6 years in ESOL | ESOL Compliance Specialists will review the data related to FTE to ensure that students in the ESOL program are not reported for more than the 6-year period allowed for state funding. ESOL Contacts will be asked to review the information as well. This task will be included in the monthly ESOL Tasks. |
| (11) | ELL Plans timely prepared and maintained | The ESOL Department has revised their processes to ensure that the ESOL Contacts prepare the ELL student plans in a timely manner and to include a copy in the student’s ESOL folder. A reminder will be added to the monthly ESOL Tasks. |
| (12) | Students reported in correct programs as documented | The district is working with our schools to assure that the document and services are in alignment and reported correctly. |
| (13) | Teachers properly certified or approval of out of field | The district will increase recruitment efforts for certified teachers and substitute teachers and work to improve procedures and increase compliance monitoring to verify all out of field teachers are approved by the School Board prior to the FTE survey. We will also increase follow-up efforts with the Florida Department of Education, Bureau |

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of Educator Certification regarding the priority certificate issuance list. The district will have a continued focus on educating newly hired and currently employed educators regarding ESOL and out of field compliance requirements.

- (14) Out of Field in-service required

Appropriate departments will work collaboratively with schools to increase compliance monitoring for educators to verify they are actively enrolled in and completing required training and/or coursework within the appropriate training timeline, and to ensure the parents of students are notified of the teacher's out of field status as required by Florida Statutes and SBE Rules.

TRANSPORTATION CORRECTIVE ACTION

- (1) Number of buses in operation are accurately reported and documented

As stated in the audit findings, one bus number was entered incorrectly due to a "typo". After reviewing the other two buses, the District learned that the vehicles were charter school vehicles that were labeled incorrectly. We will be reviewing our processes in regard to the charter schools and will retrain our personnel as necessary.

- (2) IEPs required for students reported under ESY

In the past, summer school programs were coordinated with the individual transportation zones. That process has changed since July 2019. Currently, all summer programs are coordinated through the Operation Supervisor. This change in procedures will ensure compliance with the Florida Statutes for the 2021 – 2022 schoolyear.

- (3) Report only students in membership

Drivers were re-trained in proper reporting procedures during the summer training institutes to ensure this does not happen in the future. The Transportation Department will also retrain the other staff members responsible for checking the surveys.

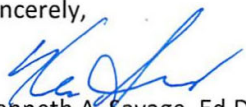
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- | | | |
|-----|--|--|
| (4) | Only eligible students in grades K-6 are reported in the Hazardous Walking ridership category & management verifies each students' use of the hazardous location | The Transportation Department has and will continue to review our processes for compliance with Florida Statutes. We have provided training for our staff in regard to Pre-K students and their role within the survey process. Another training will be scheduled to ensure the same mistake is not made in the future. |
| (5) | Only PK students classified as IDEA or whose parents are enrolled in a Teenage Parent Program are reported for funding | Same as 4 |
| (6) | Students reported in weighted ridership category are document as needing transportation & met at least one of the five criteria for weighted classification | The Transportation and ESE departments will be reviewing their policies and procedures to ensure more efficient communication between the two departments. |
| (7) | Students enrolled in Home Education Program or Hospital Homebound are not reported for funding | 1) During our review of this finding, it was discovered that the Transportation Department uses the same code for Hospital Homebound, Home School and students who attend the IMPACT Program. As a result, twelve students (five Home Education and 7 Hospital Homebound) were inadvertently reported for state funding. |
| (8) | District and local government jointly inspect/document hazardous locations | The Transportation Department has changed the coding for the IMPACT students to ensure this issue is not a problem in the future. |

We thank you for the opportunity to share our corrective actions to assure that we report as accurately as possible. We will be more than happy to provide any additional information that may be needed.

Sincerely,


 Kenneth A. Savage, Ed.D.
 Superintendent

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