

**WALTON 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, A. Russell Hughes served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Gail Smith	1
Kim Kirby	2
William Eddins, Jr., Chair through 11-18-19	3
Marsha Winegarner, Vice Chair	4
Jason Catalano, Chair from 11-19-19	5

The team leader was Alice Pounds, 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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**WALTON COUNTY DISTRICT SCHOOL BOARD
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WALTON COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below 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 students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, and student transportation, the Walton 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:

- 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 14 of the 53 students in our ESOL test and 7 of the 12 students in our ESE Support Levels 4 and 5 test. Two (4 percent) of the 53 students in our ESOL test attended charter schools and 2 (14 percent) of the 14 students with exceptions attended charter schools. One (8 percent) of the 12 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (14 percent) of the 7 students with exceptions attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 36 of the 260 students in our student transportation test as well as exceptions for 56 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 24 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0705 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 13.9249 (13.5430 applicable to District schools other than charter schools and .3819 applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of negative 62 students.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of adjustments. That computation is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2020, was \$4,279.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$59,591 (negative 13.9249 times \$4,279.49), of which \$57,957 is applicable to District schools other than charter schools and \$1,634 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 Walton 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 Walton County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 17 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$7.5 million was provided through the FEFP to the District for the District-reported 10,178.03 unweighted FTE as recalibrated, which included 526.62 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.

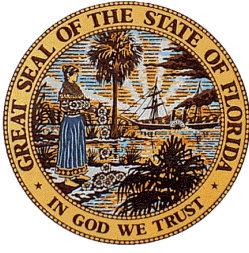
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one FTE membership survey¹ of the 180-day school year (Survey 2 or Survey 3), the FTE 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 \$2.5 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 Walton 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 students in our English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages and Exceptional Student Education Support Levels 4 and 5, the Walton County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2020.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 20, 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 Walton County District School Board (District) reported to the DOE 10,178.03 unweighted FTE as recalibrated, which included 526.62 unweighted FTE as recalibrated for charter schools, at 17 District schools other than charter schools, 2 charter schools, 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 (22) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (4,532) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 14 of the 53 students in our ESOL test³ and 7 of the 12 students in our ESE Support Levels 4 and 5 test.⁴ Two (4 percent) of the 53 students in our ESOL test attended charter schools and 2 (14 percent) of the 14 students with exceptions attended charter schools. One (8 percent) of the 12 students in our ESE Support Levels 4 and 5 test attended charter schools and 1 (14 percent) of the 7 students with exceptions attended charter schools.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	21	8	3,719	89	2	8,167.8900	68.0254	8.0562
Basic with ESE Services	19	8	664	41	2	1,482.0500	34.5048	3.5360
ESOL	15	7	137	53	14	369.8600	33.6861	(6.8953)
ESE Support Levels 4 and 5	11	5	12	12	7	22.2600	6.8378	(4.6264)
Career Education 9-12	7	-	-	-	-	135.9700	.0000	.0000
All Programs	22	8	<u>4,532</u>	<u>195</u>	<u>25</u>	<u>10,178.0300</u>	<u>143.0541</u>	<u>.0705</u>

³ For ESOL, the material noncompliance is composed of Findings 3, 4, 5, 6, 9, 13, 15, and 21 on *SCHEDULE D*.

⁴ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 1, 10, 11, 16, 17, and 20 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (145, of which 141 are applicable to District schools other than charter schools and 4 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. From the population of teachers, we selected 68 and found exceptions for 4 teachers. Three (4 percent) of the 68 teachers in our test taught at charter schools and 1 (25 percent) of the 4 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.

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	2.5463	1.120	2.8519
102 Basic 4-8	3.3598	1.000	3.3598
103 Basic 9-12	1.0252	1.005	1.0303
111 Grades K-3 with ESE Services	3.0000	1.120	3.3600
112 Grades 4-8 with ESE Services	.9349	1.000	.9349
113 Grades 9-12 with ESE Services	.0600	1.005	.0603
130 ESOL	(6.2893)	1.181	(7.4277)
254 ESE Support Level 4	(4.0000)	3.637	(14.5480)
255 ESE Support Level 5	(.5664)	5.587	(3.1645)
Subtotal	<u>.0705</u>		<u>(13.5430)</u>

Charter Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
102 Basic 4-8	.0600	1.000	.0600
103 Basic 9-12	1.0649	1.005	1.0702
113 Grades 9-12 with ESE Services	(.4589)	1.005	(.4612)
130 ESOL	(.6060)	1.181	(.7157)
255 ESE Support Level 5	(.0600)	5.587	(.3352)
Subtotal	<u>.0000</u>		<u>(.3819)</u>

Total of Schools			
No. Program (1)	Proposed Net Adjustment (2)	Cost Factor	Weighted FTE (3)
101 Basic K-3	2.5463	1.120	2.8519
102 Basic 4-8	3.4198	1.000	3.4198
103 Basic 9-12	2.0901	1.005	2.1005
111 Grades K-3 with ESE Services	3.0000	1.120	3.3600
112 Grades 4-8 with ESE Services	.9349	1.000	.9349
113 Grades 9-12 with ESE Services	(.3989)	1.005	(.4009)
130 ESOL	(6.8953)	1.181	(8.1434)
254 ESE Support Level 4	(4.0000)	3.637	(14.5480)
255 ESE Support Level 5	(.6264)	5.587	(3.4997)
Total	<u>.0705</u>		<u>(13.9249)</u>

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

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>			<u>Balance Forward</u>
	<u>#0061</u>	<u>#0101</u>	<u>#0146</u>	
101 Basic K-3	1.7144	.....	1.7144
102 Basic 4-88528	2.2764	3.1292
103 Basic 9-120000
111 Grades K-3 with ESE Services0000
112 Grades 4-8 with ESE Services0000
113 Grades 9-12 with ESE Services0000
130 ESOL	(2.5672)	(2.2764)	(4.8436)
254 ESE Support Level 40000
255 ESE Support Level 5	<u>(.0750)</u>	<u>.....</u>	<u>.....</u>	<u>(.0750)</u>
Total	<u>(.0750)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0750)</u>

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

No.	Brought Forward	Proposed Adjustments (1)				Balance Forward
		#0261	#0271	#0282	#1110*	
101	1.7144	.8319	.....	.....	.....	2.5463
102	3.1292	.....	.....	.....	.0600	3.1892
103	.0000	.....	.6794	.3458	1.0649	2.0901
111	.0000	2.0000	.....	1.0000	.....	3.0000
112	.0000	1.0000	.....	.....	.....	1.0000
113	.0000	.....	.....	.0600	(.4589)	(.3989)
130	(4.8436)	(.4205)	(.6794)	(.3458)	(.6060)	(6.8953)
254	.0000	(3.0000)	.....	(1.0000)	.....	(4.0000)
255	<u>(.0750)</u>	<u>(.4114)</u>	<u>.....</u>	<u>(.0800)</u>	<u>(.0600)</u>	<u>(.6264)</u>
Total	<u>(.0750)</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0200)</u>	<u>.0000</u>	<u>(.0950)</u>

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

*Charter School

No. Program	Proposed Adjustments (1)		
	Brought Forward	#7004	Total
101 Basic K-3	2.5463	.....	2.5463
102 Basic 4-8	3.1892	.2306	3.4198
103 Basic 9-12	2.0901	.....	2.0901
111 Grades K-3 with ESE Services	3.0000	.....	3.0000
112 Grades 4-8 with ESE Services	1.0000	(.0651)	.9349
113 Grades 9-12 with ESE Services	(.3989)	.....	(.3989)
130 ESOL	(6.8953)	.....	(6.8953)
254 ESE Support Level 4	(4.0000)	.....	(4.0000)
255 ESE Support Level 5	<u>(.6264)</u>	.....	<u>(.6264)</u>
Total	<u>(.0950)</u>	<u>.1655</u>	<u>.0705</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Walton 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

**Proposed Net
Adjustments
(Unweighted FTE)**

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.

West DeFuniak Elementary School (#0061)

1. [Ref. 6101] One ESE student enrolled in the Hospital and Homebound Program was not in attendance during the October 2019 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	(.0750)	(.0750)
		(.0750)

Paxton School (#0101)

2. [Ref. 10101] Several students’ course schedules were incorrectly reported. The School’s daily instructional schedules supported 1,750 to 1,825 instructional minutes per week for Grades PK-5 and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedules. We noted differences ranging from 15 CMW to 260 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s instructional schedules. Since most of the students were reported at only one school for the entire *(Finding Continues on Next Page)*

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Paxton School (#0101) (Continued)

school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

.0000

3. [Ref. 10102] The *ELL Student Plans* (Plans) for three ELL students were incomplete as the Plans did not include the students' 2019-20 course schedules. We propose the following adjustment:

101 Basic K-3	1.7144	
102 Basic 4-8	.8528	
130 ESOL	<u>(2.5672)</u>	.0000
		<u>.0000</u>

Freeport Middle School (#0146)

4. [Ref. 14601] Two ELL students' files were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.8568	
130 ESOL	<u>(.8568)</u>	.0000

5. [Ref. 14602] The *ELL Student Plans* for three ELL students were not completed until October 22, 2019, which was after the October 2019 reporting survey period, and did not include the students' course schedules. We also noted that the parents of one of the students were not notified of their child's placement in the ESOL Program until October 22, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.3822	
130 ESOL	<u>(.3822)</u>	.0000

6. [Ref. 14603] The *ELL Student Plan* for one ELL student covering the 2019-20 school year was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.1596	
130 ESOL	<u>(.1596)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Freeport Middle School (#0146) (Continued)

7. [Ref. 14671] One teacher taught a Language Arts class 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:

102 Basic 4-8	.8778	
130 ESOL	<u>(.8778)</u>	<u>.0000</u>
		<u>.0000</u>

Mossy Head School (#0261)

8. [Ref. 26101] Several students’ course schedules were incorrectly reported. The School’s daily instructional schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedules. We noted differences ranging from 50 to 250 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s daily instructional schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

.0000

9. [Ref. 26102] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the Plan did not include the student’s course schedule until April 9, 2020, which was after the February 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4205	
130 ESOL	<u>(.4205)</u>	<u>.0000</u>

10. [Ref. 26103] Two ESE students’ *Matrix of Services* forms were not reviewed and updated when the students’ new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	<u>.0000</u>

Findings

Mossy Head School (#0261) (Continued)

11. [Ref. 26104] The *Matrix of Services* (Matrix) form in one ESE student’s file, dated January 31, 2019, incorrectly included a special consideration point for which the student was not eligible. In addition, this Matrix form did not evidence a review when the student’s new IEP dated January 23, 2020, was prepared. We propose the following adjustment:

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

12. [Ref. 26171] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESE until March 4, 2020, which was after the February 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4114	
255 ESE Support Level 5	<u>(.4114)</u>	<u>.0000</u>
		<u>.0000</u>

Walton High School (#0271)

13. [Ref. 27101] 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	.6794	
130 ESOL	<u>(.6794)</u>	<u>.0000</u>
		<u>.0000</u>

Walton Initiative for Success in Education (#0282)

14. [Ref. 28201] Several student course schedules were incorrectly reported. The School’s daily instructional schedules supported a varying number of instructional minutes per week and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s daily instructional schedules. We noted differences ranging from 75 CMW to 270 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s instructional schedules. Since most of the students were reported at only one school for the entire
(Finding Continues on Next Page)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Walton Initiative for Success in Education (#0282) (Continued)

school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

.0000

15. [Ref. 28202] The *ELL Student Plan* (Plan) for one ELL student was incomplete as the Plan did not include the student’s course schedule. In addition, the letter notifying parents of their child’s placement in the ESOL Program was not dated; therefore, we were unable to determine if the parents were timely notified. We propose the following adjustment:

103 Basic 9-12	.3458	
130 ESOL	<u>(.3458)</u>	.0000

16. [Ref. 28203] 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:

111 Grades K-3 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

17. [Ref. 28204] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. In addition, the student was reported for 4 hours of weekly instruction but only 3 hours of scheduled instruction was documented. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0600	
255 ESE Support Level 5	<u>(.0800)</u>	<u>(.0200)</u>
		<u>(.0200)</u>

Seaside Neighborhood School (#1110) Charter School

18. [Ref. 111071] The parents of students taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. Since the students are included in the proposed adjustment on Finding No. 21 (Ref. 111003), we present this disclosure finding with no proposed adjustment.

.0000

Findings

Seaside Neighborhood School (#1110) Charter School (Continued)

19. [Ref. 111001] An Educational Plan for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.4589	
113 Grades 9-12 with ESE Services	<u>(.4589)</u>	.0000

20. [Ref. 111002] One ESE student was reported in Program No. 255 (ESE Support Level 5) based on their placement in the Hospital and Homebound Program in the October 2019 and February 2020 reporting surveys; however, the student’s placement occurred on October 21, 2019, which was after the October 2019 reporting survey period. In addition, an accompanying *Matrix of Services* form was not available at the time of our examination and could not be subsequently located for the February 2020 reporting survey period. Consequently, the student’s reporting in the Hospital and Homebound Program was not adequately supported. We propose the following adjustment:

102 Basic 4-8	.0600	
255 ESE Support Level 5	<u>(.0600)</u>	.0000

21. [Ref. 111003] ELL Committees were not convened by October 1 to consider two ELL students’ continued ESOL placements beyond 3 years from each student’s DEUSS. In addition, the students’ *ELL Student Plans* covering the 2019-20 school year were not available at the time of our examination and could not be subsequently located. We also noted that one of the students was assessed as English language proficient in the spring of 2019 but was not exited from the ESOL Program until October 14, 2019, which was after the October 2019 reporting survey period. We propose the following adjustment:

103 Basic 9-12	.6060	
130 ESOL	<u>(.6060)</u>	<u>.0000</u>
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Walton Virtual School Franchise (#7004)

22. [Ref. 700471] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Health but taught a course that also required certification in Physical Education. In addition, the students' parents were not notified of the teacher's out-of-field status. Since the students were reported in a Basic Program, we present this disclosure finding with no proposed adjustment. .0000

23. [Ref. 700401] Three courses for two Basic virtual education students were successfully and timely completed but inadvertently not reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>.1655</u>	.1655
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24. [Ref. 700402] The IEP for one ESE student for the October 2020 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.0651	
112 Grades 4-8 with ESE Services	<u>(.0651)</u>	<u>.0000</u>

.1655

Proposed Net Adjustment

.0705

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Walton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (2) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding; (3) 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; (4) IEPs and Educational Plans are timely prepared and retained in student files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely reviewed or completed and retained in readily accessible files; (6) students enrolled in the Hospital and Homebound Program are reported for scheduled instructional time as supported by the students' IEPs and supported by a medical need as evidenced by a physician's statement; (7) *ELL Student Plans* are timely prepared, include the students' instructional schedules, and are retained in readily accessible files; (8) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (9) parents are timely notified of their child's ESOL placement; (10) course schedules and the associated FTE for virtual education students are accurately reported; (11) teachers 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 (12) out-of-field teachers earn in-service training points required by SBE Rule 6A-1.0503, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

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

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

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2019-20

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2019-20

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*
Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*
SBE Rule 6A-6.0901, FAC, *Definitions Which Apply to Programs for English Language Learners*
SBE Rule 6A-6.0902, FAC, *Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners*
SBE Rule 6A-6.09021, FAC, *Annual English Language Proficiency Assessment for English Language Learners (ELLs)*
SBE Rule 6A-6.09022, FAC, *Extension of Services in English for Speakers of Other Languages (ESOL) Program*
SBE Rule 6A-6.0903, FAC, *Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program*
SBE Rule 6A-6.09031, FAC, *Post Reclassification of English Language Learners (ELLs)*
SBE Rule 6A-6.0904, FAC, *Equal Access to Appropriate Instruction for English Language Learners*

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2019-20

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*

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

Teacher Certification

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*
Section 1012.56, Florida Statutes, *Educator Certification Requirements*
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*
SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*
SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*
Section 1002.37, Florida Statutes, *The Florida Virtual School*
Section 1002.45, Florida Statutes, *Virtual Instruction Programs*
Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*
Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

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

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. The District had 17 schools other than charter schools, 2 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2020, State funding totaling \$7.5 million was provided through the FEFP to the District for the District-reported 10,178.03 unweighted FTE as recalibrated, which included 526.62 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

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

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

5. Calculation of FEFP Funds

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

6. FTE Reporting Surveys

The FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. Each survey is a determination of the FTE membership for a period of 1 week. The surveys for the 2019-20 school year were conducted during and for the following weeks: Survey 1 was performed July 8 through 12, 2019; Survey 2 was performed October 7 through 11, 2019; Survey 3 was performed February 3 through 7, 2020; and, for applicable schools, Survey 4 was performed June 8 through 12, 2020.

7. Educational Programs

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

8. Statutes and Rules

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

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

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

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

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

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

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

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

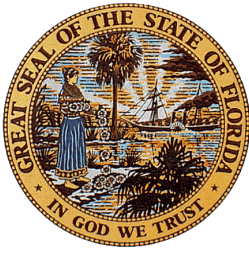
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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

<u>School</u>	<u>Findings</u>
1. West Defuniak Elementary School	1
2. Paxton School	2 and 3
3. Freeport Middle School	4 through 7
4. Mossy Head School	8 through 12
5. Walton High School	13
6. Walton Initiative for Success in Education	14 through 17
7. Seaside Neighborhood School*	18 through 21
8. Walton Virtual School Franchise	22 through 24

* 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 Walton 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 Walton 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 weaknesses⁵ 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

⁵ 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.

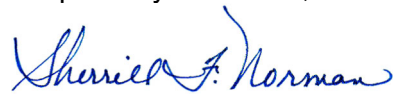
SCHEDULE G and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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 20, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Walton 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 (176) 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 (10,218) 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>
IDEA – PK through Grade 12, Weighted	426
All Other FEFP Eligible Students	<u>9,792</u>
Total	<u>10,218</u>

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

We noted the following material noncompliance: exceptions involving the reported ridership classification or eligibility for State transportation funding for 36 of 260 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 1, 4, 5, 6, and 7 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 260 of the 10,218 students reported as being transported by the District.	36	(6)
In conjunction with our general tests of student transportation we identified certain issues related to 56 additional students.	<u>56</u>	<u>(56)</u>
Total	<u>92</u>	<u>(62)</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

Walton 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*.

Findings

**Students
Transported
Proposed Net
Adjustments**

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District’s transportation of students and verification that a bus driver’s report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2019 reporting survey periods and the February 2020⁷ reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2019 reporting survey period and once for the February 2020 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general tests disclosed that 56 PK students (1 student was in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with disabilities under IDEA or children of students enrolled in a Teen Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	(56)	(56)
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2. [Ref. 52] Our general tests disclosed that one student was incorrectly reported for State transportation funding. The student was enrolled in a Virtual Instruction Program which did not require transportation. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

⁷ 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

February 2020 Survey

90 Days in Term

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

3. [Ref. 53] One student was reported for 11 DIT rather than 9 DIT, in accordance with the District’s instructional calendar. We propose the following adjustment:

July 2019 Survey

11 Days in Term

All Other FEFP Eligible Students	(1)	
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9 Days in Term

All Other FEFP Eligible Students	1	0
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4. [Ref. 54] The IEPs for 28 students in our test indicated the need for transportation services but did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category. We determined that 27 of these students were eligible to be reported in the All Other FEFP Eligible Students ridership category. The IEP for the remaining student reported in the July 2019 reporting survey period did not indicate the need for ESY services; therefore, this student was not otherwise eligible for State transportation funding. We propose the following adjustments:

July 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(6)	
All Other FEFP Eligible Students	5	

October 2019 Survey

90 Days in Term

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

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(17)	
All Other FEFP Eligible Students	17	(1)

5. [Ref. 55] Four students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The students’ IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category. We determined that three of the students lived 2 miles or more from
(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

their assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. The remaining student was not eligible to be reported for State transportation funding as the student was reported in the summer survey and the student’s IEP did not indicate transportation as a related service. We propose the following adjustments:

July 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted (1)

October 2019 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (2)

All Other FEFP Eligible Students 2

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (1)

All Other FEFP Eligible Students 1 (1)

6. [Ref. 56] The IEP for one ESE student in our test was not available at the time of our examination and could not be subsequently located. Consequently, the student’s reporting in the weighted ridership category was not adequately supported. We propose the following adjustment:

July 2019 Survey

6 Days in Term

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

7. [Ref. 58] Two ESE students in our test were reported in the All Other FEFP Eligible Students ridership category in the July 2019 reporting survey; however, the students’ IEPs did not indicate the need for ESY services or transportation. We propose the following adjustment:

July 2019 Survey

9 Days in Term

All Other FEFP Eligible Students (2) (2)

Proposed Net Adjustment

(62)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Walton County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) 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; (2) students enrolled solely in Virtual Instruction Programs are not reported for State transportation funding; (3) the number of days in term is accurately reported; (4) students who are reported in a weighted ridership category are documented as having met one of the five criteria required for weighted classification, as indicated on students' IEP that are retained in readily accessible files; and (5) only ESE students classified as students with disabilities under IDEA and whose IEPs document the need for ESY services and transportation are reported in funded ridership categories in the summer surveys.

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 Walton 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 Walton County

For the fiscal year ended June 30, 2020, the District received \$2.5 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	16	73	20
October 2019	80	5,005	751
February 2020	<u>80</u>	<u>5,140</u>	<u>576</u>
Totals	<u>176</u>	<u>10,218</u>	<u>1,347</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
--

Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2020. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the FEFP.

MANAGEMENT'S RESPONSE

A. Russell Hughes
Superintendent of Schools



145 Park Street
DeFuniak Springs, FL 32435
850.892.1100
Fax 850.892.1191
www.walton.k12.fl.us

January 20, 2022

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 preliminary and tentative findings, adjustments, and recommendations related to the Florida Education Finance Program examination for the fiscal year ended June 30, 2020.

The Walton County School District is committed to effective and efficient operations. We appreciate the professionalism and courtesy of your staff during this engagement, as the information provided will be beneficial to us as we strive for excellence. The following pages contain corrective actions that have been made or are in the process of being made to increase the accuracy of our reporting.

If additional information is needed, please do not hesitate to contact us.

Sincerely:

A handwritten signature in black ink that reads "A. Russell Hughes".

A. Russell Hughes
Superintendent of Schools

"Preparing the Whole Child for a Life of Success"

Tammy Smith
District 1

Kim Kirby
District 2

Bill Eddins, Jr.
District 3

Jeri Michie
District 4

Jason Catalano
District 5

A. Russell Hughes
Superintendent of Schools



**WALTON COUNTY
SCHOOL DISTRICT**

Walton County School Board
Management's Corrective Action Plan
For the Fiscal Year Ended June 30, 2020

145 Park Street
DeFuniak Springs, FL 32435
850.892.1100
Fax 850.892.1191
www.walton.k12.fl.us

Full-Time Equivalent Student Enrollment

Finding Number:	1. Ref. 6101
Planned Corrective Action:	School Administration will ensure that students enrolled in the Hospital Homebound Program are reported correctly by the Data Control Specialist.
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	Darlene Paul, West DeFuniak Elementary School Principal
Finding Number:	2. Ref. 10101
Planned Corrective Action:	School staff will verify ESE students and their respective CMW's at the end of the first semester and at year end.
Anticipated Completion Date:	December 16, 2021 and ongoing
Responsible Contact Person:	Brent Jones, Paxton School Principal
Finding Number:	3. Ref. 10102
Planned Corrective Action:	Schedules will be printed and reviewed for all ELL students at the end of each semester to ensure that they are accurate and are up to date.
Anticipated Completion Date:	December 16, 2021 and ongoing
Responsible Contact Person:	Brent Jones, Paxton School Principal
Finding Number:	4. Ref. 14601
Planned Corrective Action:	The FMS Guidance Department will obtain digital copies of all student ELL files prior to fulfilling records requests. These records will be kept on site even if the student transfers to another school. School staff will suggest to the District that an upload field be added to the ELL tab on each ELL student's FOCUS profile.
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	John Olson, Freeport Middle School Principal
Finding Number:	5. Ref. 14602
Planned Corrective Action:	Corrective measures will include scheduling all annual ELL plan meetings during the month of September, prior to the FTE reporting period. ELL students who enroll after September will have their plan meetings held within twenty-one (21) calendar days of enrollment. These will be scheduled on an individual case basis to ensure that all reporting requirements are met appropriately and with fidelity.
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	John Olson, Freeport Middle School Principal
Finding Number:	6. Ref. 14603

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District 3

Jeri Michie
District 4

Jason Catalano
District 5

	Corrective measures for this finding include obtaining and uploading digital copies of each student's ELL file. Digital copies will be kept on site if the student is transferred to another school. School staff will also suggest to the District that an upload field be added to the ELL tab on each ELL student's FOCUS profile.
Planned Corrective Action:	
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	John Olson, Freeport Middle School Principal
Finding Number:	7. Ref. 14671
	School Administration will confirm that teachers are qualified to teach Language Arts courses that include ELL students. If a teacher has not met requirements by SBE Rule 6A-1.0503, they will be mentored by our site-based Professional Learning Facilitator and monitored by administration to ensure that their in-service training requirements are met. District Staff will collaborate with school personnel to ensure certification training points are completed as required.
Planned Corrective Action:	
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	Candy Bodie, Human Resources Director, John Olson, Freeport Middle School Principal
Finding Number:	8. Ref. 26101
	The master schedule is created yearly to meet the requirements of the CMW. Going forward, when creating the 22/23 master schedule student course schedules in FOCUS will reflect the Class Minutes Weekly according to the school's daily instructional schedule.
Planned Corrective Action:	
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	Ronita Hinote, Mossy Head School Principal
Finding Number:	9. Ref. 26102
	The ELL meeting was conducted according to the Walton County School District guidelines which meet state guidelines. The course schedule as completed and entered into FOCUS during the meeting on December 18, 2019. The paper schedule was placed in the file on April 9, 2020. Going forward, school staff will ensure that guidelines are adhered to.
Planned Corrective Action:	
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Ronita Hinote, Mossy Head School Principal
Finding Number:	10. Ref. 26103
	We acknowledge this finding and have provided training to Staffing Specialists to ensure that new matrices are completed at initial eligibility for program 254 and 255 and every 3 years afterwards. This training also reinforced the requirement that current matrices be reviewed annually and documented with signatures and dates. ESE Staff will coordinate with administration and staff at the school level to resolve this issue going forward.
Planned Corrective Action:	
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Ronita Hinote, Mossy Head School Principal, Stefanie West, ESE Coord.

Finding Number:	11. Ref. 26104
Planned Corrective Action:	The Matrix for this student was not completed when the new IEP was prepared. Going forward, school staff will work to ensure that matrices are completed timely. This has been noted and corrected by the Staffing Specialist. Training was held in September to address.
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Ronita Hinote, Mossy Head School Principal, Stefanie West, ESE Coord.
Finding Number:	12. Ref. 26171
Planned Corrective Action:	We acknowledge this finding. However, the teacher was hired on January 15, 2020. Parents were notified in writing of the teacher's out of field status on March 4, 2020. Section 1012.42(2), F.S., requires parental notification but does not place a deadline establishing a specific time or date. Further, the statute does not indicate a requirement of notification before, during or after a survey period. The deadline imposed in the finding is arbitrary and not supported by statute. The parents of the students were, indeed notified in writing of the teacher's out of field status. Therefore, we would like to appeal and request a meeting with DOE to discuss further.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Candy Bodie, Human Resources Director and Ronita Hinote, Mossy Head School Principal
Finding Number:	13. Ref. 27101
Planned Corrective Action:	School Administration has updated policies and procedures for parent notification and placement in the ESOL program. Guidance Counselors have undergone training to ensure parents are notified of their child's placement in the ESOL program via face-to-face meetings as well as letters sent home to parents through the mail.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Brianna Leavins, Walton High School Principal
Finding Number:	14. Ref. 28201
Planned Corrective Action:	Course schedules and bell schedules will remain consistent and students that arrive late or leave early each day will not have courses assigned to them for that time frame. In effect, the current daily bell schedule has 7 periods and 50 minutes per period; thus, students arriving late and leaving early will only have 5 courses on their schedule.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Jonathon D'Avignon, Administrator Magnet Program
Finding Number:	15. Ref. 28202
Planned Corrective Action:	The Guidance Counselor has established a check off system for all ELL students when they enroll at the WISE Center.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Jonathon D'Avignon, Administrator Magnet Program
Finding Number:	16. Ref. 28203

Planned Corrective Action:	All students reported in program 254, receiving ESE support level 4 are now being reviewed. The review will confirm the services each student is receiving and include an up to date Matrix form, if required. This form will be signed by a trained Staffing Specialist.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Jonathon D'Avignon, Administrator Magnet Program
Finding Number:	17. Ref. 28204
Planned Corrective Action:	All students reported in program 254, receiving ESE support level 4 are being reviewed. The review will confirm the services each student is receiving and include an up to date Matrix form. The up to date Matrix form will be signed by a trained Staffing Specialist.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Jonathon D'Avignon, Administrator Magnet Program
Finding Number:	18. Ref. 111071
Planned Corrective Action:	District Staff will collaborate with Seaside staff to ensure that notification letters are sent at the beginning of each semester to inform parents of out-of-field teachers.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Candy Bodie, Human Resources and Dr. Scott O'Prey, Seaside Neighborhood School
Finding Number:	19. Ref. 111001
Planned Corrective Action:	Seaside staff will cross check all EP plans leaving one school (middle school) and being sent to another school (high school) at the start of the semester in which the student begins 9th grade.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Dr. Scott O'Prey, Seaside Neighborhood School
Finding Number:	20. Ref. 111002
Planned Corrective Action:	We acknowledge the finding and request further discussion with DOE. Training has been provided to school Staffing Specialists regarding appropriate methods and timelines for data entry related to the student management system (FOCUS). Refresher training was also provide to Staffing Specialists regarding Matrix completion/submission requirements.
Anticipated Completion Date:	September, 2021 and January, 2022
Responsible Contact Person:	Dr. Scott O'Prey, Seaside School, Stefanie West, ESE Coordinator
Finding Number:	21. Ref. 111003
Planned Corrective Action:	Corrective action will include convening ELL committees in a more timely manner as well as more careful attention paid to dates of exit from a program.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Dr. Scott O'Prey, Seaside Neighborhood School
Finding Number:	22. Ref. 700471

Planned Corrective Action:	District Staff will collaborate to ensure that all virtual courses are taught by teachers who hold appropriate certifications or provide required notification of the teacher's out-of-field status.
Anticipated Completion Date:	February, 2022
Responsible Contact Person:	Candy Bodie, Human Resources Director, Jaime Mitchell, Coordinator of Virtual Program Instruction
Finding Number:	23. Ref. 700401
Planned Corrective Action:	District Administration has conducted training to ensure accurate reporting of FTE for virtual courses.
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Jaime Mitchell, Coordinator of Virtual School Programs
Finding Number:	24. Ref. 700402
Planned Corrective Action:	District Administration will collaborate with Data Control Specialists to ensure that signed IEP forms are retained and filed for all ESE students who are participating in virtual instruction.
Anticipated Completion Date:	January, 2022
Responsible Contact Person:	Jaime Mitchell, Coordinator of Virtual School Programs
Student Transportation	
Finding Number:	1. Ref. 51
Planned Corrective Action:	The Transportation Department has established procedures to utilize a report created by the MIS Department that displays data as it was transmitted to FLDOE. This will ensure the accuracy of the Transportation Membership Category funding code assigned to each rider.
Anticipated Completion Date:	July, 2020
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	2. Ref. 52
Planned Corrective Action:	The Transportation Department has established procedures to utilize a report created by the MIS Department that displays data as it was transmitted to FLDOE. This will ensure the accuracy of transmitted data to omit non-eligible riders, i.e. those enrolled in Virtual School, those enrolled in Home School, or those who have withdrawn.
Anticipated Completion Date:	July, 2020
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	3. Ref. 53
Planned Corrective Action:	The Transportation Department will run a report to verify Days in Term (DIT) for summer surveys. This report will serve as an additional checkpoint to ensure more accurate reporting of DIT and prevent submissions with keying errors. Summer Calendars will be verified and cross referenced for additional accuracy.
Anticipated Completion Date:	July, 2020
Responsible Contact Person:	Dennis Grey, Transportation Coordinator
Finding Number:	4. Ref. 54

Planned Corrective Action:	Training was provided to ESE Staffing Specialists regarding the appropriate eligibility criteria for Special Transportation and Extended School Year Services and how to document in the IEP.
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Dennis Grey, Transportation Coordinator, Stefanie West, Coordinator of ESE
Finding Number:	5. Ref. 55
Planned Corrective Action:	Training was provided to ESE Staffing Specialists regarding the appropriate eligibility criteria for Special Transportation and how to document in the IEP.
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Dennis Grey, Transportation Coordinator, Stefanie West, Coordinator of ESE
Finding Number:	6. Ref 56
Planned Corrective Action:	Training was provided to ESE Staffing Specialists to better support schools in filing systems for ESE records at schools. Training was provided to ESE Staffing Specialists regarding filing of district ESE files.
Anticipated Completion Date:	September, 2021
Responsible Contact Person:	Dennis Grey, Transportation Coordinator, Stefanie West, Coordinator of ESE
Finding Number:	7. Ref. 58
Planned Corrective Action:	Training was provided to ESE Staffing Specialists regarding the appropriate eligibility criteria for Special Transportation and Extended School Year Services and how to document in the IEP.
Anticipated Completion Date:	September, 2021
	Dennis Grey, Transportation Coordinator, Stefanie West, Coordinator of ESE