

Report No. 2022-125
February 2022

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**ST. JOHNS 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, Tim Forson served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Beverly Slough, Chair from 11-12-19, Vice Chair through 11-11-19	1
Tommy Allen	2
Bill Mignon	3
Kelly Barrera, Chair through 11-11-19	4
Patrick Canan, Vice Chair from 11-12-19	5

The team leader was Clayton G. Dyer, 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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ST. JOHNS COUNTY DISTRICT SCHOOL BOARD
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ST. JOHNS COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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 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) and student transportation, the St. Johns 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 the required in-service training points in ESOL strategies were not met for 12 of the 69 teachers in our test. Three (4 percent) of the 69 teachers in our test taught at charter schools and none of the 12 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 2 of the 17 students in our ESOL test. None of the 17 students in our ESOL test attended charter schools.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 39 of the 374 students in our student transportation test as well as exceptions for 67 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 18 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 0.2441, all applicable to District schools other than charter schools but has a potential impact on the District's weighted FTE of negative 17.7102, all applicable to District schools other than charter schools. Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 93 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 \$75,791 (negative 17.7102 times \$4,279.49), all of which is applicable to District schools other than charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns County, Florida. Those services are provided primarily to Prekindergarten (PK) through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of St. Johns County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 44 schools other than charter schools, 3 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 \$140.9 million was provided through the FEFP to the District for the District-reported 43,036.63 unweighted FTE as recalibrated, which included 179.80 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

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

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

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

Student Transportation

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

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 St. Johns 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 test 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 English for Speakers of Other Languages, the St. Johns 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. 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
February 15, 2021

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTE A3., A4., and A5.) For the fiscal year ended June 30, 2020, the St. Johns County District School Board (District) reported to the DOE 43,036.63 unweighted FTE as recalibrated, which included 179.80 unweighted FTE as recalibrated for charter schools, at 44 District schools other than charter schools, 3 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 (50) 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 (9,249) 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 2 of the 17 students in our ESOL test.³ None of the 17 students in our ESOL test 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	48	9	6,899	99	1	31,280.8200	79.0424	9.2197
Basic with ESE Services	47	10	2,251	97	4	10,342.1800	78.0957	.7229
ESOL	37	6	32	17	2	179.8900	9.6171	(2.2478)
ESE Support Levels 4 and 5	39	7	67	59	1	474.6600	51.5055	(6.0740)
Career Education 9-12	12	-	-	-	-	759.0800	.0000	(1.8649)
All Programs	50	10	<u>9,249</u>	<u>272</u>	<u>8</u>	<u>43,036.6300</u>	<u>218.2607</u>	<u>(.2441)</u>

³ For ESOL, the material noncompliance is composed of Findings 11 and 15 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (152, of which 148 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.

We noted the following material noncompliance: State requirements governing teacher certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies were not met for 12 of the 69 teachers in our test.⁴ Three (4 percent) of the 69 teachers in our test taught at charter schools and none of the 12 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.

⁴ For teachers, the material noncompliance is composed of Findings 3, 4, 5, 6, 9, 12, 13, 14, and 17 on *SCHEDULE D.*

SCHEDULE B

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

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
101 Basic K-3	3.9349	1.120	4.4071
102 Basic 4-8	3.4199	1.000	3.4199
103 Basic 9-12	1.8649	1.005	1.8742
111 Grades K-3 with ESE Services	.0263	1.120	.0295
112 Grades 4-8 with ESE Services	.6966	1.000	.6966
130 ESOL	(2.2478)	1.181	(2.6547)
254 ESE Support Level 4	(5.2958)	3.637	(19.2608)
255 ESE Support Level 5	(.7782)	5.587	(4.3478)
300 Career Education 9-12	<u>(1.8649)</u>	1.005	<u>(1.8742)</u>
Total	<u>(.2441)</u>		<u>(17.7102)</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>#0341</u>	<u>#0351</u>	<u>#0442</u>	
101 Basic K-3	.....	3.0707	.....	3.0707
102 Basic 4-8	.1811	1.1232	.1944	1.4987
103 Basic 9-12	.....	.....	1.8649	1.8649
111 Grades K-3 with ESE Services	.....	(.4738)	.....	(.4738)
112 Grades 4-8 with ESE Services	.....	.....	(.1944)	(.1944)
130 ESOL	(.1811)	(.7244)	.....	(.9055)
254 ESE Support Level 4	.....	(2.2470)	.....	(2.2470)
255 ESE Support Level 5	.....	(.7487)	.....	(.7487)
300 Career Education 9-12	.....	.....	<u>(1.8649)</u>	<u>(1.8649)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

No.	Brought Forward	<u>Proposed Adjustments (1)</u>				Balance Forward
		<u>#0461</u>	<u>#0481</u>	<u>#0501</u>	<u>#0541</u>	
101	3.0707	.4548	.....	.7284	(.3190)	3.9349
102	1.4987	2.4256	.1308	.....	(.5000)	3.5551
103	1.8649	.....	.....	.....	.....	1.8649
111	(.4738)	.....	.....	.....	.5001	.0263
112	(.1944)	.4999	.....	.....	.5000	.8055
130	(.9055)	(.3642)	(.0686)	(.7284)	(.1811)	(2.2478)
254	(2.2470)	(3.0161)	(.0327)	.....	.....	(5.2958)
255	(.7487)	.....	(.0295)	.....	.....	(.7782)
300	<u>(1.8649)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(1.8649)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u>	<u>Proposed Adjustments (1)</u>		
	<u>Brought Forward</u>	<u>#7004</u>	<u>Total</u>
101 Basic K-3	3.9349	.....	3.9349
102 Basic 4-8	3.5551	(.1352)	3.4199
103 Basic 9-12	1.8649	.....	1.8649
111 Grades K-3 with ESE Services	.0263	.....	.0263
112 Grades 4-8 with ESE Services	.8055	(.1089)	.6966
130 ESOL	(2.2478)	.....	(2.2478)
254 ESE Support Level 4	(5.2958)	.....	(5.2958)
255 ESE Support Level 5	(.7782)	.....	(.7782)
300 Career Education 9-12	<u>(1.8649)</u>	<u>.....</u>	<u>(1.8649)</u>
Total	<u>.0000</u>	<u>(.2441)</u>	<u>(.2441)</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

St. Johns 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)**

Districtwide – Principal Certification of Attendance

1. [Ref. 1] Our examination of the attendance procedures at nine non-virtual schools in our test and inquiries of District personnel disclosed that the principals within this District did not certify student attendance for the 2019-20 school year as required by SBE Rule 6A-1.044, FAC, and DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, the principal (or the principal's designee) has the responsibility for certifying the completeness and accuracy of the automated attendance system in the school for each of the FTE surveys. The certification would be a formal statement of certification like that currently contained in the manual attendance registers which would be signed by the principal (or the principal's designee). The certification may be on a separate page of paper or included on the first page of the printed report. We present this disclosure finding with no proposed adjustment.

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Therapeutic Learning Center (#0071) Charter School

2. [Ref. 7101] Several students' course schedules were incorrectly reported. The School's bell schedule supported 1,800 instructional minutes per week and met the minimum reporting of CMW; however, the students' course schedules were not reported (*Finding Continues on Next Page*)

Findings

Therapeutic Learning Center (#0071) Charter School (Continued)

in agreement with the School’s bell schedule. We noted differences ranging from 360 to 720 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 bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level and we present this disclosure finding with no proposed adjustment.

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Mill Creek Academy (#0341)

3. [Ref. 34170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

102 Basic 4-8	.1811	
130 ESOL	<u>(.1811)</u>	<u>.0000</u>
		<u>.0000</u>

Ponte Vedra Palm Valley - Rawlings Elementary School (#0351)

4. [Ref. 35170] One teacher taught Language Arts and Basic subject areas to classes that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required by SBE Rule 6A-1.0503, FAC, and none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.3622	
130 ESOL	<u>(.3622)</u>	<u>.0000</u>

5. [Ref. 35171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught courses that also required certification in Elementary Education. We also noted that the students’ parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

101 Basic K-3	1.8725	
102 Basic 4-8	1.1232	
254 ESE Support Level 4	<u>(2.2470)</u>	
255 ESE Support Level 5	<u>(.7487)</u>	<u>.0000</u>

Findings

Ponte Vedra Palm Valley - Rawlings Elementary School (#0351) (Continued)

6. [Ref. 35172] 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 substitute teacher; 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 vacancy providing direct instructional services to students.

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

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

101 Basic K-3	.8360	
111 Grades K-3 with ESE Services	(.4738)	
130 ESOL	<u>(.3622)</u>	<u>.0000</u>
		<u>.0000</u>

St. Johns County Juvenile Residential (#0442)

7. [Ref. 44201] Several students’ course schedules were incorrectly reported. The School’s bell schedule supported 1,560 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 bell schedule. We noted a difference of 260 CMW. Student course schedules, which are necessary for the recalibration process to work
(Finding Continued on Next Page)

Findings

St. Johns County Juvenile Residential (#0442) (Continued)

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

.0000

8. [Ref. 44202] The file for one ESE student did not contain an IEP covering the June 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.1944	
112 Grades 4-8 with ESE Services	(.1944)	.0000

9. [Ref. 44270/71] As part of our examination we obtained teacher data from the Student Course Records in the DOE Information Database that included data for two teachers who taught Digital and Information Technology/Level 2 (Ref. 44270) and Culinary Arts (Ref. 44270 and 44271) courses. The District was unable to provide the identities of these teachers; consequently, we were unable to determine the teachers' qualifications to teach. We propose the following adjustments:

<u>Ref. 44270</u>		
103 Basic 9-12	1.1909	
300 Career Education 9-12	(1.1909)	.0000

<u>Ref. 44271</u>		
103 Basic 9-12	.6740	
300 Career Education 9-12	(.6740)	.0000

.0000

South Woods Elementary School (#0461)

10. [Ref. 46101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

11. [Ref. 46102] 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	.3642	
130 ESOL	(.3642)	.0000

Findings

South Woods Elementary School (#0461) (Continued)

12. [Ref. 46170/71] Our testing of teacher qualifications disclosed that two teachers did not hold a valid Florida teaching certificate. District staff indicated that the teachers were hired as substitute teachers; however, our review of the teachers’ classroom placements indicated that the teachers were not assigned to fill in for absent teachers (i.e., in a limited temporary role), rather the placements demonstrated that the individuals were hired to fill an open teacher vacancy providing direct instructional services to students.

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

Since the teachers were providing direct instructional services, did not hold any certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 46170</u>		
101 Basic K-3	.0906	
254 ESE Support Level 4	<u>(.0906)</u>	.0000
<u>Ref. 46171</u>		
102 Basic 4-8	2.4256	
254 ESE Support Level 4	<u>(2.4256)</u>	.0000
		<u>.0000</u>

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Pacetti Bay Middle School (#0481)

13. [Ref. 48170/71] Two teachers did not hold a valid Florida teaching certificate and were not otherwise qualified to teach. We propose the following adjustments:

<u>Ref. 48170</u>		
102 Basic 4-8	.0622	
254 ESE Support Level 4	(.0327)	
255 ESE Support Level 5	<u>(.0295)</u>	.0000
<u>Ref. 48171</u>		
102 Basic 4-8	.0686	
130 ESOL	<u>(.0686)</u>	<u>.0000</u>
		<u>.0000</u>

Hickory Creek Elementary School (#0501)

14. [Ref. 50170] One teacher taught Language Arts to a class that included an ELL student but was not properly certified and was not approved by the School Board to teach students out of field in ESOL until November 12, 2019, which was after the October 2019 reporting survey period. We also noted that the ELL student’s parents were not notified of the teacher’s out-of-field status until October 30, 2019, which was also after the October 2019 reporting survey period. Since the student was adjusted in Finding 15 (Ref. 50101), we present this disclosure finding with no proposed adjustment. .0000

15. [Ref. 50101] One ELL student was assessed as English language proficient; however, an ELL Committee was not convened to consider the student’s continued ESOL placement. We propose the following adjustment:

101 Basic K-3	.7284	
130 ESOL	<u>(.7284)</u>	<u>.0000</u>
		<u>.0000</u>

Palm Valley Academy (#0541)

16. [Ref. 54101] The course schedules for two ESE students were incorrectly reported in Program No. 101 (Basic K-3) or Program No.102 (Basic 4-8) during the October 2019 reporting survey period. The School’s records included a valid Educational Plan that supported the students’ placements in the Gifted Program; therefore, the students should have been reported in Program No. 111 (Grades K-3 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Palm Valley Academy (#0541) (Continued)

101 Basic K-3	(.5001)	
102 Basic 4-8	(.5000)	
111 Grades K-3 with ESE Services	.5001	
112 Grades 4-8 with ESE Services	<u>.5000</u>	.0000

17. [Ref. 54170] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. We propose the following adjustment:

101 Basic K-3	.1811	
130 ESOL	<u>(.1811)</u>	<u>.0000</u>
		<u>.0000</u>

St. Johns Virtual Franchise (#7004)

18. [Ref. 700401] Two virtual education students, (one student was in our Basic test and one student was in our Basic with ESE Services test), were incorrectly reported for courses that were not completed during the 180-day school year. The *FTE General Instructions 2019-20* provides that virtual educational courses that were not reported in progress during Survey 2 or 3 must be completed prior to the end of the 180-day school year. We propose the following adjustment:

102 Basic 4-8	(.1352)	
112 Grades 4-8 with ESE Services	<u>(.1089)</u>	<u>(.2441)</u>
		<u>(.2441)</u>

Proposed Net Adjustment

(.2441)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that St. Johns County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) Principals certify attendance in accordance with the requirements set forth in SBE Rule 6A-1.044, FAC, and *DOE's Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (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 are timely prepared and maintained in student files; (5) ESE students are reported in accordance with the students' *Matrix of Services* forms; (6) the English language proficiency of students being considered for continuation of their ESOL placements beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (7) students assessed as English language proficient are either exited from the ESOL Program or ELL Committee documentation is available to support the student's continued ESOL placement; (8) course schedules and the associated FTE for virtual education students are accurately reported and based on timely completion; (9) 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 accounted for and identifiable, properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are notified of the teacher's out-of-field placement; and (10) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A-6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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 St. Johns County District School Board (District), the FEFP, the FTE, and related areas is provided below.

1. The District

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of St. Johns County, Florida. Those services are provided primarily to PK through 12th-grade students and to adults seeking career education-type training. The District is part of the State system of public education under the general direction and control of the SBE. The geographic boundaries of the District are those of St. Johns County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 44 schools other than charter schools, 3 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 \$140.9 million was provided through the FEFP to the District for the District-reported 43,036.63 unweighted FTE as recalibrated, which included 179.80 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*

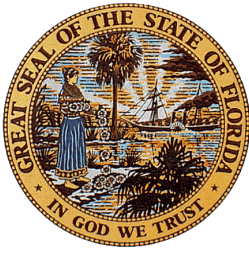
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

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>
Districtwide – Principal Certification of Attendance	1
1. St. Johns Technical High School	NA
2. Therapeutic Learning Center*	2
3. Mill Creek Academy	3
4. Ponte Vedra Palm Valley - Rawlings Elementary School	4 through 6
5. St. Johns County Juvenile Residential	7 through 9
6. South Woods Elementary School	10 through 12
7. Pacetti Bay Middle School	13
8. Hickory Creek Elementary School	14 and 15
9. Palm Valley Academy	16 and 17
10. St. Johns Virtual Franchise	18

* Charter School



Sherrill F. Norman, CPA
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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 St. Johns 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 St. Johns 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
February 15, 2021

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the St. Johns 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 (449) 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 (41,153) 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>
Hazardous Walking	1,803
IDEA – PK through Grade 12, Weighted	1,296
All Other FEFP Eligible Students	<u>38,054</u>
Total	<u>41,153</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 39 of 374 students in our student transportation test.⁶

⁶ For student transportation, the material noncompliance is composed of Findings 2, 3, 6, 7, 8, and 10 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Buses</u>	<u>Students</u>	
	<u>Proposed Net Adjustment</u>	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
We noted that the reported number of buses in operation was overstated.	(4)		
Our tests included 374 of the 41,153 students reported as being transported by the District.	-	39	(28)
In conjunction with our general tests of student transportation we identified certain issues related to 67 additional students.	-	<u>67</u>	<u>(65)</u>
Total	<u>(4)</u>	<u>106</u>	<u>(93)</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

St. Johns 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

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 review disclosed that 58 students were reported for an incorrect number of DIT. The students were reported for 12 DIT rather than 9 DIT or 6 DIT rather than 5 DIT, in accordance with the District's ESY instructional calendar. We propose the following adjustments:

July 2019 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted (15)

All Other FEFP Eligible Students (3)

9 Days in Term

IDEA - PK through Grade 12, Weighted 15

All Other FEFP Eligible Students 3

6 Days in Term

IDEA - PK through Grade 12, Weighted (34)

All Other FEFP Eligible Students (6)

**Students
Transported
Proposed Net
Adjustments**

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

5 Days in Term

IDEA - PK through Grade 12, Weighted	34	
All Other FEFP Eligible Students	<u>6</u>	0

2. [Ref. 52] Our general tests disclosed that the number of buses in operation was overstated by four buses due to data entry errors when keying in the bus numbers. We were unable to verify the ridership of 18 students (6 students were in our test) reported on these bus numbers. In addition, the students reported in the July 2019 reporting survey were not classified as students with disabilities under IDEA and were not enrolled in a non-residential DJJ Program; therefore, the students were not eligible for State transportation funding. We propose the following adjustments:

July 2019 Survey

Number of Buses in Operation (2)

14 Days in Term

All Other FEFP Eligible Students (15)

February 2020 Survey

Number of Buses in Operation (2)

(4)

90 Days in Term

All Other FEFP Eligible Students (3) (18)

3. [Ref. 53] The ridership of four students in our test could not be verified. The students were either not listed on the bus driver report (one student) or were not marked as riding their assigned buses (three students). We propose the following adjustment:

February 2020 Survey

90 Days in Term

Hazardous Walking (1)

All Other FEFP Eligible Students (3) (4)

4. [Ref. 54] Our general tests disclosed that 41 PK students 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 children of parents enrolled in the Teenage Parent Program; consequently, the students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

Findings

**Students
Transported
Proposed Net
Adjustments**

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students (22)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (19) (41)

5. [Ref. 56] Our general tests disclosed that ten students were incorrectly reported in the All Other FEFP Eligible Student ridership category. The students were enrolled in the John M. McKay Scholarships for Students with Disabilities Program (one student), in the Home Education Program (seven students), or in a Virtual Instruction Program (two students), which did not require transportation services during the survey periods. Consequently, the students were not eligible for State transportation funding. We propose the following adjustments:

October 2019 Survey

88 Days in Term

All Other FEFP Eligible Students (7)

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students (3) (10)

6. [Ref. 57] Fifteen students in our test were incorrectly reported in the Hazardous Walking ridership category. The District was unable to provide documentation to support that 14 students' individual walking routes from the students' homes to their assigned schools crossed designated hazardous locations. The remaining student lived more than 2 miles from the student's assigned school and should have been reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

October 2019 Survey

88 Days in Term

Hazardous Walking (8)

All Other FEFP Eligible Students 1

February 2020 Survey

90 Days in Term

Hazardous Walking (7) (14)

Findings

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

July 2019 Survey

9 Days in Term

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

5 Days in Term

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

October 2019 Survey

88 Days in Term

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

February 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0

8. [Ref. 59] Two students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

February 2020 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	(2)
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9. [Ref. 60] The number of DIT for 20,447 students was incorrectly reported. The students were reported for 90 rather than 88 DIT, in accordance with the District's instructional calendar. We propose the following adjustments:

October 2019 Survey

90 Days in Term

Hazardous Walking	(907)	
IDEA - PK through Grade 12, Weighted	(591)	
All Other FEFP Eligible Students	(18,949)	

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
<u>88 Days in Term</u>		
Hazardous Walking	907	
IDEA - PK through Grade 12, Weighted	591	
All Other FEFP Eligible Students	<u>18,949</u>	0

10. [Ref. 61] Our general test disclosed that seven students (three students were in our test) were incorrectly reported during the July 2019 reporting survey period as follows:

- a. Four students were reported in the IDEA – PK Through Grade 12, Weighted ridership category (three students) or All Other FEFP Eligible Students ridership category (one student); however, the students’ IEPs did not indicate ESY or transportation as a related service and they were not otherwise eligible for State transportation funding.
- b. Two students were reported in the IDEA – PK Through Grade 12, Weighted ridership category, but the students’ IEPs did not indicate one of the five criteria required for weighted reporting. However, the students’ IEPs supported reporting in the All Other FEFP Eligible Students ridership category.
- c. One student was reported in the All Other FEFP Eligible Students ridership category. The student’s IEP indicated one of the five criteria for weighted reporting; therefore, the student should have been reported in the IDEA – PK Through Grade 12, Weighted ridership category.

We propose the following adjustments:

July 2019 Survey

9 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(1)	

July 2019 Survey

9 Days in Term

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

July 2019 Survey

9 Days in Term

All Other FEFP Eligible Students	(1)	
IDEA - PK through Grade 12, Weighted	<u>1</u>	<u>(4)</u>

Proposed Net Adjustment

(93)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that St. Johns County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT and the number of buses in operation are accurately reported and documentation is maintained to support that reporting; (2) only those students who are in membership and recorded on bus driver reports as having been transported are documented at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (3) 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; (4) students enrolled solely in a John M. McKay Scholarships for Students with Disabilities Program, Home Education Program, or Virtual Instruction Program are not reported for State transportation funding; (5) only students whose walking routes to school cross designated hazardous locations and the distances from the students' homes to their schools are less than 2 miles, are reported in the Hazardous Walking ridership category; (6) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on the students' IEPs, which are retained in readily accessible files; (7) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on living 2 miles or more from their assigned schools; (8) only ESE students whose IEPs specify a need for ESY and transportation as a related service and students attending a non-residential DJJ Program are eligible to be reported for State transportation funding during the summer reporting survey periods; and (9) students are reported in the correct ridership categories.

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

REGULATORY CITATIONS

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

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

A summary discussion of the significant features of the St. Johns 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 St. Johns County

For the fiscal year ended June 30, 2020, the District received \$10.1 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
July 2019	18	81	233
October 2019	211	20,447	1,752
February 2020	<u>220</u>	<u>20,625</u>	<u>1,601</u>
Totals	<u>449</u>	<u>41,153</u>	<u>3,586</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



Tim Forson
Superintendent of Schools

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February 15, 2022

SCHOOL BOARD

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District 3

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Patrick Canan
District 5

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

RE: St. Johns County District School Board: Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Preliminary and Tentative Report for Fiscal Year Ending June 30, 2020

Dear Ms. Norman:

The St. Johns County School District (SJCSD) is in receipt of the Preliminary and Tentative Report on the examination of the District's compliance with State requirements governing the determination and reporting of Full-Time Equivalent (FTE) students under the Florida Education Finance Program (FEFP) and Student Transportation for the 2019-2020 SY. We respectfully offer the following responses to the other findings with respect to corrective actions:

FEFP FTE Students

Findings [Reference]: 6[35172] and 12[46170/71] (Teacher Certification)

In St. Johns County we utilize substitutes to fill-in for teachers on leave and to cover vacant positions until a permanent employee can be hired. These substitutes are hired and placed based on School Board Rule 6.16. With the extreme growth we are experiencing, we need to add new positions often throughout the year to address growth and class size compliance. With the complexity of a teacher shortage during the pandemic, our Human Resources (HR) Department has been working diligently to find appropriately certified individuals for all vacant positions. HR will continue to recruit teachers from colleges and state universities, as well as holding recruiting fairs locally. We will continue to work to place interns as they complete their education. Our HR department will also continue to support our current teachers working with our curriculum department, to provide classroom support and professional development. This will help the District to maintain its existing workforce, as well as support the new teachers being hired, which will reduce the number of teachers to be hired.

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Findings [Reference]: 1[1] (Districtwide -Principal Certification of Attendance)

District Staff has instituted a Principal Certification of Attendance process for Survey 2 and 3 of each school year, which includes a Certification form. We have reinforced with Principals and data entry personnel at their respective monthly training sessions the importance of monitoring student attendance within the reporting window, as well as accurately reporting it to the Department of Education (DOE). This also included a discussion of monitoring to ensure that teachers take attendance properly and special attention is paid to hospital/homebound students. We highlighted the use of the Missing Submission Report to verify if attendance has been taken. We also reviewed the documents that need to be maintained at each school as part of the Attendance Verification.

Findings [Reference]: 2[7101] and 7[44201] (Reporting Consistency of Student Schedules and School Bell Schedules)

Both of these findings refer to charter schools. This is a common topic at our data entry personnel trainings, to which the Charter School personnel are invited. District staff will reinforce, and provide additional training as necessary, with the charter school Principal and data entry personnel as to the importance of consistency between the actual bell schedule and the reported course schedules. Although the bell schedules provided the appropriate number of minutes, the reporting of course schedules did not reflect the actual minutes.

Findings [Reference]: 18[700401] (Virtual Course Completion)

District Staff will reinforce with Virtual Education administration and data entry staff to ensure that there is verification of completion within the 180-day school year for courses that were not reported for Surveys 2 and 3.

District Teacher Certification

Findings [Reference]: 3[34170]; 13[48170/71]; 17[54170] (Certification)

Our Human Resources (HR) Employment Specialists will continue to be diligent and timely in the submission of Certification Issuance Requests to DOE to support the large number of new teacher hires for the District. However, the District must await response from DOE, which at times may be delayed.

Findings [Reference]: 4[35170]; 5[35171]; 14[50170] (Out-of-Field Teachers/Certification)

Human Resources (HR) has created a form Out-of-Field Letter with the required elements included. All schools are required to utilize this letter. The completed letter will continue to be submitted to HR for appropriate monitoring. All Principals have been reminded of this letter and the need to complete the Out-of-Field process through their monthly training meetings. Further reminders will be sent to the school when an Out-of-Field Agreement is sent from HR to the teacher.

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The HR Employment Specialists run a monthly report to determine when new ELL students are placed with teachers that are not certified in ESOL. During the months of September, October, January and February these reports will be run and analyzed on a weekly basis to respond to the growth pressures and the evolving number and placement of ELL students.

District Administration will also allow flexibility with respect to the School Board Agenda deadlines for the following months: September, October, January and February. This will allow late hires or teachers newly acquiring ELL students to be approved by the School Board prior to the survey windows.

Findings [Reference]: 9[44270/71] (*Record of Teachers and Certification*)

The District will reinforce with our DJJ Educational Services Provider the importance of keeping accurate records of student courses and instructors. This will allow the certification of these instructors to be verified.

ESE

Findings [Reference]: 8[44202]; 10[46101]; 16[54101] (*IEPs/Matrix of Services/EPs*)

The SJCS D ESE support structure includes the designation of the Assistant Principal as the school-based Local Education Agency (LEA). This provides a closer connection between the responsible party and the student. It also allows the District to better address both the needs of the student as well as the documentation requirements. As LEA, the Assistant Principal undergoes intensive training on required and correct documentation. There are also monthly training sessions to keep these professionals current. District ESE Staff also continues their self-audit process for our schools. These self-audits are followed by a District-conducted spot validation. The District student information system also contains audits and reminders to provide better data support and data entry to our schools. These specific findings will be reinforced at the upcoming LEA training.

ESOL

Findings [Reference]: 11[46102]; 15[50101] (*ELL Student Plan, Assessment*)

The Program Specialist for ESOL will continue to perform fidelity checks at all schools throughout the year, with a special emphasis prior to Survey 2 and 3. At the beginning of each school year, all Guidance Counselors, Assistant Principals and Principals receive a newsletter and timeline detailing the specific actions needed to update testing and paperwork for all ELL students to ensure compliance and appropriate reporting. This timeline is divided by month and highlights both necessary steps and areas of concern from past audits.

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In addition, multiple resources are included on our internal website to support Guidance Counselors as they evaluate and document ELL students. A few examples are the District ELL Plan, SJCSD ESOL Handbook, Task Schedule, ESOL Strategies List, Exiting Process and Compliance Forms. Time will be reserved at each of the monthly Guidance Counselor's Meetings to discuss and review ELL requirements and time-sensitive information.

Student Transportation

Finding [Reference]: 2[52]; 3[53]; 4[54]; 5[56]; 7[58]; 8[59] (Reported Ridership)

Prior to the reporting of ridership, District staff will review all submitted driver reports to ensure that the students reported were those in attendance and still currently enrolled and otherwise eligible for funding. They will also evaluate all courtesy riders and validate that they are not included in the submitted data. A focused examination to limit the number of courtesy riders has been implemented. Also, after entry, District staff will review the bus numbers for accuracy.

Finding [Reference]: 1[51]; 9[60] (Days in Term)

Prior to reporting, District staff will review the school calendar and verify that the submitted days in term are appropriate for the actual program. A focused examination of the calendar has been implemented.

Finding [Reference]: 7[58]; 10[61] (PK/IDEA Reporting)

The PK students reported during the FTE process are screened using a report which extracts the names of all PK students in the preliminary FTE report. The reported names and the associated membership category(s) are validated by staff prior to FTE submission to DOE to ensure accuracy.

The District also provides professional development on required documentation of the need for specialized transportation in IEPs, 504 plans and specialized transportation forms. This training has been provided in the following meetings: LEA meetings (for all school-based LEAs responsible for supervision of staff writing IEPs and 504 plans) and ESE Virtual meetings (for all ESE teachers and school-based LEAs). These trainings have included a detailed discussion of the appropriate documentation in the IEP and on the Transportation Form for students requiring specialized transportation. Examples and recommended language have also been provided.

Finding [Reference]: 6[57] (Hazardous Walking)

Prior to the reporting of ridership in the Hazardous Walking category, District staff will review the requirements of "Gabby's Law" to ensure that submitted students qualify. This will include the required coordination with other agencies. A focused examination of hazardous walking areas has been implemented.

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District administrative staff will share the results of the audit with Principals, Assistant Principals, Guidance Counselors, data entry personnel and school bus operators at their respective training and development meetings. The presentations will include an explanation of the errors, as well as the appropriate methods to address each finding. Standard operating procedures for the day-to-day administration of these areas will be outlined, including more involvement by the Principal and/or Assistant Principal and a more systematic internal audit process. The District will also continue to perform fidelity reviews of student records to assist with both compliance and trouble-shooting.

The completeness and detail provided by the auditors has proven useful in our desire to reduce errors and report accurate student data.

Thank you for your assistance.

Sincerely,

Tim Forson

Tim Forson
Superintendent

nc

cc: Michael Degutis Gretchen Saunders Nicole Cubbedge

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