

**DESOTO COUNTY
DISTRICT SCHOOL BOARD**

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

For the Fiscal Year Ended
June 30, 2021



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Bobby Bennett served as Superintendent from November 17, 2020, Adrian H. Cline served before that date, and the following individuals served as Board Members:

	<u>District No.</u>
Daniel B. Via, Chair from 11-17-20, Vice Chair through 11-16-20	1
Karen K. Chancey, Chair through 11-16-20	2
Asena Mott	3
Judy M. Kirkpatrick, Vice Chair from 11-17-20	4
Ronny R. Allen ^a	5

^a Member resigned 12-31-20, and position remained vacant through fiscal year end.

The team leader was Olukemi T. Latilo, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

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DESOTO COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education (ESE) Services, and English for Speakers of Other Languages (ESOL), the DeSoto 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, 2021. Specifically, we noted:

- State requirements governing teacher certification and the earning of required in-service training points in ESOL strategies were not met for 11 of the 56 teachers in our test.
- 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 4 of the 35 students in our Basic with ESE Services and 5 of the 49 students in our ESOL test.

The District did not report any charter schools; therefore, all of our tests relate to District schools other than charter schools and to the District's virtual instruction program. Noncompliance related to the reported FTE student enrollment resulted in 15 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled .0000 but has a potential impact on the District's weighted FTE of negative 1.2457. Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of negative 14 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, 2021, was \$4,319.49 per FTE. For the District, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$5,381 (negative 1.2457 times \$4,319.49).

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 DeSoto 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 DeSoto 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 nine schools,¹ one cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$24.1 million was provided through the FEFP to the District for the District-reported 4,548.36 unweighted FTE as recalibrated. 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

¹ Includes the John M. McKay Scholarships for Students with Disabilities and the Family Empowerment Scholarship Programs identified with special use school numbers.

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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported to the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership survey² 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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. The District received \$829,714 for student transportation as part of the State funding through the FEFP.

² 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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Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the DeSoto 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, 2021. 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 2020-21* 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 for a direct examination engagement 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

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 Basic with Exceptional Student Education Services and English for Speakers of Other Languages tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with Exceptional Student Education Services and English for Speakers of Other Languages, the DeSoto 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, 2021.

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 weaknesses³ 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.

³ 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.

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 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 Basic with Exceptional Student Education Services and 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
December 16, 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, 2021, the DeSoto County District School Board (District) reported to the DOE 4,548.36 unweighted FTE as recalibrated at nine District schools, one cost center, and one virtual education cost center. The District did not report any charter schools.

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, 2021. (See NOTE B.) The population of schools (11) consisted of the total number of brick and mortar schools in the District that offered courses, 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 (3,747) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in on-the-job training.

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 4 of the 35 students in our Basic with ESE Services test⁴ and 5 of the 49 students in our ESOL test.⁵ The District did not report any 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	10	5	3,008	50	0	3,501.5100	39.8871	12.3143
Basic with ESE Services	10	6	520	35	4	723.3300	28.7329	(1.7019)
ESOL	5	3	179	49	5	199.6500	32.4099	(10.6324)
ESE Support Levels 4 and 5	5	3	6	6	0	3.0300	2.0243	.0200
Career Education 9-12	2	1	<u>34</u>	<u>24</u>	<u>0</u>	<u>120.8400</u>	<u>5.7939</u>	<u>.0000</u>
All Programs	11	6	<u>3,747</u>	<u>164</u>	<u>9</u>	<u>4,548.3600</u>	<u>108.8481</u>	<u>.0000</u>

⁴ For Basic with ESE Services, the material noncompliance is composed of Findings 1, 7, and 15 on *SCHEDULE D*.

⁵ For ESOL, the material noncompliance is composed of Findings 2, 3, and 11 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (220) 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 and the earning of required in-service training points in ESOL strategies were not met for 11 of the 56 teachers in our test.⁶

Proposed Adjustments

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

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

⁶ For teachers, the material noncompliance is composed of Findings 4, 5, 6, 8, 9, 10, 12, 13, and 14 on *SCHEDULE D.*

SCHEDULE B

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

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	5.8180	1.124	6.5394
102 Basic 4-8	3.7863	1.000	3.7863
103 Basic 9-12	2.7100	1.012	2.7425
111 Grades K-3 with ESE Services	(1.0019)	1.124	(1.1261)
112 Grades 4-8 with ESE Services	(.0200)	1.000	(.0200)
113 Grades 9-12 with ESE Services	(.6800)	1.012	(.6882)
130 ESOL	(10.6324)	1.184	(12.5888)
255 ESE Support Level 5	<u>.0200</u>	5.462	<u>.1092</u>
Total	<u>.0000</u>		<u>(1.2457)</u>

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</u> ¹			<u>Balance Forward</u>
	<u>#0031</u>	<u>#0081</u>	<u>#0161</u>	
101 Basic K-3	.....	5.8180	.....	5.8180
102 Basic 4-8	.....	.....	3.7863	3.7863
103 Basic 9-12	2.7100	.....	.....	2.7100
111 Grades K-3 with ESE Services	.....	(1.0019)	.....	(1.0019)
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	(.6800)	.....	.....	(.6800)
130 ESOL	(2.0300)	(4.8161)	(3.7863)	(10.6324)
255 ESE Support Level 5	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹		
	<u>Brought Forward</u>	<u>#9003</u>	<u>Total</u>
101 Basic K-3	5.8180	.....	5.8180
102 Basic 4-8	3.7863	.....	3.7863
103 Basic 9-12	2.7100	.....	2.7100
111 Grades K-3 with ESE Services	(1.0019)	.....	(1.0019)
112 Grades 4-8 with ESE Services	.0000	(.0200)	(.0200)
113 Grades 9-12 with ESE Services	(.6800)	.....	(.6800)
130 ESOL	(10.6324)	.....	(10.6324)
255 ESE Support Level 5	<u>.0000</u>	<u>.0200</u>	<u>.0200</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

DeSoto 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 2020-21* 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 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 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.

DeSoto County High School (#0031)

1. [Ref. 3101] The *EP Meeting Participants Signature* page 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	.6800	
113 Grades 9-12 with ESE Services	<u>(.6800)</u>	.0000

2. [Ref. 3102] An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS. We propose the following adjustment:

103 Basic 9-12	.2760	
130 ESOL	<u>(.2760)</u>	.0000

3. [Ref. 3103] One ELL student was assessed English language proficient; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.3622	
130 ESOL	<u>(.3622)</u>	.0000

Findings

DeSoto County High School (#0031) (Continued)

4. [Ref. 3170] 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; 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 the individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

103 Basic 9-12	.7072	
130 ESOL	<u>(.7072)</u>	.0000

5. [Ref. 3171] One teacher taught a Basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4086	
130 ESOL	<u>(.4086)</u>	.0000

Findings

DeSoto County High School (#0031) (Continued)

6. [Ref. 3172] One teacher taught English courses to classes that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required by SBE Rule 6A 1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

103 Basic K-3	.2760	
130 ESOL	<u>(.2760)</u>	<u>.0000</u>
		<u>.0000</u>

Memorial Elementary School (#0081)

7. [Ref. 8101] The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	1.0019	
111 Grades K-3 with ESE Services	<u>(1.0019)</u>	<u>.0000</u>

8. [Ref. 8170] One teacher taught Language Arts to a class that included ELL students but had earned only 198 of the 300 in-service training points in ESOL strategies required by SBE Rule 6A 1.0503, FAC, and the teacher’s in-service training timeline. We propose the following adjustment:

101 Basic K-3	.6429	
130 ESOL	<u>(.6429)</u>	<u>.0000</u>

9. [Ref. 8171] One teacher taught Language Arts and Basic subject area courses 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	2.0824	
130 ESOL	<u>(2.0824)</u>	<u>.0000</u>

10. [Ref. 8172] 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; however, our review of this teacher’s classroom (*Finding Continues on Next Page*)

Findings

Memorial Elementary School (#0081) (Continued)

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 the individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

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

101 Basic K-3	2.0908	
130 ESOL	<u>(2.0908)</u>	<u>.0000</u>
		<u>.0000</u>

DeSoto Middle School (#0161)

11. [Ref. 16101] ELL Committees for three ELL students were not convened by October 1 (one student) or within 30 school days prior to the students’ DEUSS anniversary dates (two students) to consider the students’ continued ESOL placements beyond 3 years from each student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.2852	
130 ESOL	<u>(1.2852)</u>	<u>.0000</u>

Findings

DeSoto Middle School (#0161) (Continued)

12. [Ref. 16170/71/73] Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teachers' in-service training timelines. We propose the following adjustments:

<u>Ref. 16170</u>		
102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000
<u>Ref. 16171</u>		
102 Basic 4-8	.9303	
130 ESOL	<u>(.9303)</u>	.0000
<u>Ref. 16173</u>		
102 Basic 4-8	.5712	
130 ESOL	<u>(.5712)</u>	.0000

13. [Ref. 16172] 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; 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 the individual was hired to fill an open teacher vacancy providing direct instructional services to students.

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

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

DeSoto Middle School (#0161) (Continued)

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

102 Basic 4-8	.2142	
130 ESOL	(.2142)	.0000

14. [Ref. 16174] One teacher taught Middle Grades Language Arts to classes that included ELL students but had earned none of the 180 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	.2142	
130 ESOL	(.2142)	.0000
		<u>.0000</u>

Hospital and Homebound (#9003)

15. [Ref. 900301] One ESE student participating in the Hospital and Homebound Program was incorrectly reported in Program No. 112 (Grade 4-8 Basic with ESE Services). The school’s records included a valid IEP, *Matrix of Services* form, physician statement, and homebound teacher contact logs supporting the student's homebound placement; consequently, the student should have been reported in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

112 Grades 4-8 with ESE Services	(.0200)	
255 ESE Support Level 5	.0200	.0000
		<u>.0000</u>

Proposed Net Adjustment .0000

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that DeSoto County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) all required participants are involved in the development of students' EPs and documentation of this participation is maintained in the students' files; (2) 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; (3) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (4) IEPs are timely prepared and retained in students' files; (5) students in the Hospital and Homebound Program are reported in the appropriate FEFP Program for the scheduled instructional time as supported by the students' IEPs and homebound teachers' contact logs; (6) all teachers, including teachers hired as substitute teachers, serving in a role consistent with that of a classroom teacher as provided by Florida Statutes and SBE rules, are properly certified, or if not properly certified, are approved by the School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (7) 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 2020-21

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 2020-21

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 2020-21

Exceptional Education

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*

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

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

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

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

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

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

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

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

Teacher Certification

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

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

Virtual Education

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the DeSoto 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 DeSoto 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 DeSoto 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 nine schools, one cost center, and one virtual education cost center serving PK through 12th-grade students. The District did not report any charter schools.

For the fiscal year ended June 30, 2021, State funding totaling \$24.1 million was provided through the FEFP to the District for the District-reported 4,548.36 unweighted FTE as recalibrated. 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. 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, FTE related to John M. McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship Program are 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 and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported in one FTE membership 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 and FTE related to John M. McKay Scholarships for Students with Disabilities Program.

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 2020-21 school year were conducted during and for the following weeks at the applicable schools: Survey 1 was performed July 6 through 10, 2020; Survey 2 was performed October 5 through 9, 2020; Survey 3 was performed February 8 through 12, 2021; and, Survey 4 was performed June 14 through 18, 2021.

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*

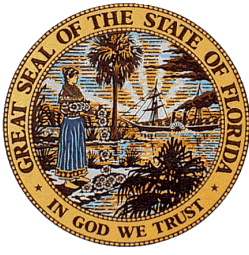
SBE Rules, Chapter 6A-4, FAC, *Certification*

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, 2021. 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. Desoto County High School	1 through 6
2. Memorial Elementary School	7 through 10
3. Desoto Middle School	11 through 14
4. Desoto Secondary School	NA
5. Desoto Virtual Franchise	NA
6. Hospital and Homebound	15



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the DeSoto 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, 2021. 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 2020-21 (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 for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the District complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the District's compliance with State requirements. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

An examination by its nature does not include a review of all records and actions of District management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

Opinion

In our opinion, the DeSoto County District School Board complied, in all material respects, with State requirements relating to the classification, assignment, and verification of student transportation reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021.

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
December 16, 2022

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the DeSoto 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, 2021. (See NOTE B.) The population of vehicles (58) 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 2020 and February and June 2021 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (2,031) 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	197
All Other FEFP Eligible Students	<u>1,834</u>
Total	<u>2,031</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 232 of the 2,031 students reported as being transported by the District.	10	(10)
In conjunction with our general tests of student transportation we identified certain issues related to 4 additional students.	<u>4</u>	<u>(4)</u>
Total	<u>14</u>	<u>(14)</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

DeSoto 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 2020-21 (Appendix G)* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE H*.

**Students
Transported
Proposed Net
Adjustments**

Findings

Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2020 reporting survey periods and the February and June 2021 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 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] Our general review of the student ridership disclosed that 1,224 students were reported for an incorrect number of DIT, according to the District's instructional calendars. Specifically:
 - a. The number of DIT was overstated by 1 day in the October 2020 reporting survey period for 190 students at Nocatee Elementary School. The students were reported for 86 DIT rather than the 85 DIT per the District's instructional calendar due to Tropical Storm Eta.
 - b. The number of DIT was overstated by 1 day during the October 2020 reporting survey period for 744 students in other schools. The students were reported for 90 DIT rather than the 89 DIT per the District's instructional calendar due to Tropical Storm Eta.
 - c. The number of DIT was understated by 3 days in the February 2021 reporting survey period for 1 student attending Nocatee Elementary. The student was reported for 90 DIT rather than the 93 DIT per the District's instructional calendar relating to that School.

(Finding Continues on Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

- d. The number of DIT was overstated by 3 days in the February 2021 reporting survey period for 289 students in other schools. The students were reported for 93 DIT rather than the 90 DIT per the District’s instructional calendar.

We propose the following adjustments:

October 2020 Survey

86 Days in Term

IDEA - PK through Grade 12, Weighted (14)

All Other FEFP Eligible Students (176)

85 Days in Term

IDEA - PK through Grade 12, Weighted 14

All Other FEFP Eligible Students 176 0

October 2020 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted (68)

All Other FEFP Eligible Students (676)

89 Days in Term

IDEA - PK through Grade 12, Weighted 68

All Other FEFP Eligible Students 676 0

February 2021 Survey

93 Days in Term

All Other FEFP Eligible Students 1

90 Days in Term

All Other FEFP Eligible Students (1) 0

February 2021 Survey

93 Days in Term

IDEA - PK through Grade 12, Weighted (8)

All Other FEFP Eligible Students (281)

90 Days in Term

IDEA - PK through Grade 12, Weighted 8

All Other FEFP Eligible Students 281 0

2. [Ref. 52] Eleven students (seven students were in our test) were either not marked by the bus drivers as riding the bus (1 student) or not listed on the bus drivers’ reports (10 students) during the applicable reporting survey periods; consequently, *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

the students were not eligible to be reported for State transportation funding. We also noted that 1 student was not enrolled in school during the October 2020 reporting survey period. We propose the following adjustments:

October 2020 Survey

89 Days in Term

All Other FEFP Eligible Students (8)

85 Days in Term

All Other FEFP Eligible Students (2)

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students (1) (11)

3. [Ref. 53] One student in our test was incorrectly reported in the All Other FEFP Eligible Students ridership category as the student lived less than 2 miles from the student’s assigned school. The student was not otherwise eligible for State transportation funding. We propose the following adjustment:

October 2020 Survey

89 Days in Term

All Other FEFP Eligible Students (1) (1)

4. [Ref. 54] The IEPs for two ESE students in our test did not document the need for Extended School Year services; consequently, the students were not eligible to be reported for State transportation funding during the June 2021 reporting survey period. We propose the following adjustment:

June 2021 Survey

12 Days in Term

IDEA - PK through Grade 12, Weighted (2) (2)

Proposed Net Adjustment

(14)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that DeSoto County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT is accurately reported; (2) only those students who are in membership and recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (3) 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; and (4) only ESE students requiring Extended School Year services, as noted on the students' IEPs specifying a need for transportation, are reported for State transportation funding during the summer reporting survey periods.

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 2020-21 (Appendix G)

NOTES TO SCHEDULES

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

For the fiscal year ended June 30, 2021, the District received \$829,714 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 2020	3	-	50
October 2020	23	934	319
February 2021	22	1,084	399
June 2021	<u>10</u>	<u>13</u>	<u>238</u>
Totals	<u>58</u>	<u>2,031</u>	<u>1,006</u>

3. Statutes and Rules

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

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

NOTE B – TESTING STUDENT TRANSPORTATION
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Our examination procedures for testing provided for the selection of students using judgmental methods for testing student transportation as reported to the DOE for the fiscal year ended June 30, 2021. 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



The School District of DeSoto
Dr. Bobby Bennett
Superintendent

December 16, 2022

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

Dear Ms. Norman,

Please find attached the DeSoto County School District's response to the 2020-2021 FEFP Preliminary and Tentative Audit Report. The response includes the finding, management response and corrective action.

Sincerely,

Dr. Bobby Bennett,
Superintendent

BB:llh

Post Office Box 2000 Arcadia, Florida 34265
Telephone: 863.494.4222 x 1000 Facsimile: 863.494.0389
bobby.bennett@desotoschools.com

DeSoto County High School #0031		
Ref. Number	Finding	Management Response/Corrective Action
Ref. 3101	The EP meeting participants signature page for one ESE student was not available at the time of our examination and could not be subsequently located.	Professional development will be provided to the ESE Staffing Specialists to address the processes and requirements of appropriate documentation of ESE records including but not limited to the IEP Signature Page. The ESE Staffing Specialist will confirm all signatures and dates are complete before ending the IEP meeting.
Ref. 3102	An ELL Committee was not convened within 30 school days prior to one student's DEUSS anniversary date to consider the student's continued ESOL placement beyond 3 years from the student's DEUSS.	ELL entry and DEUSS dates are closely monitored. Once the coordinator receives an enrollment email, the Language survey is checked and it is determined if they need to be screened for participation in the ESOL Program. The District ESOL Coordinator also creates additional reports to determine re-evaluation status based on students DEUSS date. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and convene an ELL Committee meeting.
Ref. 3103	One ELL student was scored English Language Proficient; however, an ELL Committee was not convened to consider the student's continued ESOL placement.	Students transfer ELL records will be reviewed by the District ESOL Coordinator to ensure age appropriate placement, and determine the services needed.
Ref. 3170	Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.
Ref. 3171	One teacher taught a Basic subject area course that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.
Ref. 3172	One teacher taught English courses to classes that included ELL students but had earned only 60 of the 120 in-service training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.

Memorial Elementary School #0081		
Ref. Number	Finding	Management Response/Corrective Action
Ref. 8101	The IEPs for two ESE students were not available at the time of our examination and could not be subsequently located.	All students with a valid IEP during survey reporting will be reported with the appropriate ESE FEFP code. The ESE Department will make sure that all ESE data is correctly reported in Skyward and supporting documents will be scanned into the student cumulative folder.
Ref. 8170	One teacher taught Language Arts to a class that included ELL students but had earned only 198 of the 300 in-service training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.
Ref. 8171	One teacher taught Language Arts and Basic subject area courses that included ELL students but had earned none of the 300 in-service training points in ESOL strategies required and none of the 60 in-services points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.
Ref. 8172	Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.

DeSoto Middle School #0161

Ref. Number	Finding	Management Response/Corrective Action
Ref. 16101	ELL Committees for three ELL students were not convened by October 1 (one student) or within 30 school days prior to the students' DEUSS anniversary dates (two students) to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.	ELL entry and DEUSS dates will be closely monitored. The District ESOL Coordinator monitors all ELL entry and DEUSS dates. Additional reports are created and sent to MEP staff at the schools to determine re-evaluation status based on students DEUSS. ESOL staff at schools will be notified monthly of the upcoming re-evaluations to allow enough time to assess the student and provide parent notification of the ELL Committee meeting.
Ref. 16170/71/73	Three teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.
Ref. 16172	Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate.	The Human Resources Department will continue to work with District schools to educate all school sites about actively seeking certified teachers to fill vacancies and avoid using substitutes. All interim substitutes in teaching positions during survey reporting periods will be reported as out-of-field for board approval and parent notification will be provided.
Ref. 16174	One teacher taught Middle Grades Language Arts to classes that included ELL students but had earned none of the 180 in-services training points in ESOL strategies required.	The Human Resources Department, along with Instructional Services, will monitor teacher course completion and compliance of required coursework/in-service. Teachers will annually be notified of their out of compliance status via the Agreement to Complete ESOL and Plan of Study which describes ESOL requirements. Annually teachers will be notified of ESOL in-service opportunities.

Hospital and Homebound #9003

Ref. Number	Finding	Management Response/Corrective Action
Ref. 900301	One ESE student participating in the Hospital and Homebound Program was incorrectly reported in Program No. 112. The School's records included a valid IEP, Matrix of Services form, physician statement, and homebound teacher contact log supporting the student's homebound placement; consequently, the student should have been reported in Program No. 255	All students with a valid IEP during survey reporting will be reported with the appropriate ESE FEFP Code. All students identified with FEFP 254 or 255 will be reviewed by the ESE prior to submitted the information for FLDOE surveys.

Transportation

Ref. Number	Finding	Management Response/Corrective Action
Ref. 51	Our general review of the student ridership disclosed that 1,224 students were reported for an incorrect number of DIT, according to the District’s instructional calendars.	The district will make sure the DIT reported for each survey is the exact number of transported days designated for each survey. This district will modify the DIT on the FLDOE survey if after survey week an instructional day is removed due to a school closure. The total number of DIT reported will not be more than the transported days designed for the school year.
Ref. 52	Eleven students were either not marked by the bus drivers as riding the bus or not listed on the bus drivers’ reports during the applicable reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We also noted that 1 student was not enrolled in school during the October 2020 report survey period.	One student was accidentally counted during survey. Driver reports will be reviewed by at least two individuals to assure that every student who has been claimed has been indicated and marked by the driver on the ridership report.
Ref. 53	One student in our test was incorrectly reported in the All Other FEFP Eligible Student ridership category as the student lived less than 2 miles from their assigned schools. The student was not otherwise eligible for State transportation funding.	Once the student is registered to ride the bus, the Transportation Department will use the students residential address in Skyward and review the Google Maps walking mileage to determine the appropriate ridership category.
Ref. 54	The IEPs for two ESE students in our test did not document the need for Extended School Year services; consequently, the students were not eligible to be reported for State transportation funding during the June 2021 report survey period.	The ESE and Transportation department will work closely to determine which students should be reported for summer ESE transportation. The district will confirm that ESY is indicated on the students valid IEP prior to reporting the student for summer transportation funding.