

Report No. 2023-098
January 2023

STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

**HIGHLANDS 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. Brenda Longshore served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Isaac Durrance, Vice Chair from 11-17-20	1
Donna Howerton, Chair through 11-16-20	2
Jan Shoop, Chair from 11-17-20, Vice Chair through 11-16-20	3
Bill Brantley	4
Jill Compton Twist	5

The team leader was Alex Riggins, 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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**HIGHLANDS COUNTY DISTRICT SCHOOL BOARD
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HIGHLANDS COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages (ESOL), Exceptional Student Education (ESE) Support Levels 4 and 5, Career Education 9-12, and student transportation, the Highlands 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, 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 11 of the 110 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 49 of the 70 students in our ESOL test, 8 of the 23 students in our ESE Support Levels 4 and 5 test, and 37 of the 93 students in our Career Education 9-12 test.
- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 34 of the 252 students in our student transportation test as well as exceptions for 143 students identified in our general tests.

The District did not report any charter schools; therefore, all 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 51 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 38.2982 but has a potential impact on the District's weighted FTE of negative 53.1304. Noncompliance related to student transportation resulted in 10 findings and a proposed net adjustment of negative 169 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 \$229,496 (negative 53.1304 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 Highlands 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 Highlands 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 21 schools¹ other than charter schools, 2 cost centers, and 1 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 \$53.3 million was provided through the FEFP to the District for the District-reported 11,720.60 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

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

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, 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 \$2.6 million 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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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 Highlands 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12, the Highlands 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 English for Speakers of Other Languages, Exceptional Student Education Support Levels 4 and 5, and Career Education 9-12. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported full-time equivalent student enrollment including teacher certification is presented in *SCHEDULES A, B, C, and D*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 23, 2023

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 Highlands County District School Board (District) reported to the DOE 11,720.60 unweighted FTE as recalibrated at 21 District schools, 2 cost centers, and 1 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 (24) 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 center in the District that offered virtual instruction in the FEFP-funded programs. The population of students (8,628) consisted of the total number of students in each program at the schools and cost centers in our tests. Our Career Education 9-12 student test data includes only those students who participated in OJT.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 49 of the 70 students in our ESOL test,⁴ 8 of the 23 students in our ESE Support Levels 4 and 5 test,⁵ and 37 of the 93 students in our Career Education 9-12 test.⁶ The District did not report any charter schools.

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

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students at Schools Tested</u>		<u>Students With Exceptions</u>	<u>Recalibrated Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Test</u>	<u>Population</u>	<u>Test</u>		<u>Population</u>	<u>Test</u>	
Basic	23	10	6,696	121	9	8,735.1000	98.3543	(3.8928)
Basic with ESE Services	22	10	1,528	85	4	2,295.1700	67.6741	1.1025
ESOL	18	10	162	70	49	315.7000	44.3640	(25.5871)
ESE Support Levels 4 and 5	17	9	23	23	8	41.5900	17.7403	(2.7787)
Career Education 9-12	4	3	<u>219</u>	<u>93</u>	<u>37</u>	<u>333.0400</u>	<u>25.8007</u>	<u>(7.1421)</u>
All Programs	24	10	<u>8,628</u>	<u>392</u>	<u>107</u>	<u>11,720.6000</u>	<u>253.9334</u>	<u>(38.2982)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 2, 6, 7, 8, 11, 12, 13, 18, 19, 20, 21, 22, 25, 26, 27, 28, 30, 31, 38, 39, 44, and 45 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 5, 14, 17, 32, and 40 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 33, 34, 35, 41, and 46 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (333) 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 11 of the 110 teachers in our test.⁷

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.

⁷ For teachers, the material noncompliance is composed of Findings 9, 29, 36, 50, and 51 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	(10.6356)	1.124	(11.9544)
102 Basic 4-8	3.0185	1.000	3.0185
103 Basic 9-12	3.7243	1.012	3.7690
111 Grades K-3 with ESE Services	(.5126)	1.124	(.5762)
112 Grades 4-8 with ESE Services	2.3513	1.000	2.3513
113 Grades 9-12 with ESE Services	(.7362)	1.012	(.7450)
130 ESOL	(25.5871)	1.184	(30.2951)
254 ESE Support Level 4	(2.0388)	3.644	(7.4294)
255 ESE Support Level 5	(.7399)	5.462	(4.0413)
300 Career Education 9-12	<u>(7.1421)</u>	1.012	<u>(7.2278)</u>
Total	<u>(38.2982)</u>		<u>(53.1304)</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>#0011</u>	<u>#0041</u>	<u>#0051</u>	
101 Basic K-3	2.5500	.....	(6.2866)	(3.7366)
102 Basic 4-8	.....	2.6158	(8.9726)	(6.3568)
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	1.1336	.....	1.1336
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(2.5500)	(2.6158)	(4.3281)	(9.4939)
254 ESE Support Level 4	.....	(.5386)	.....	(.5386)
255 ESE Support Level 5	.....	(.5950)	.....	(.5950)
300 Career Education 9-12	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.0000</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(19.5873)</u>	<u>(19.5873)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0071</u>	<u>#0091</u>	<u>#0111</u>	<u>#0221</u>	
101	(3.7366)	.4265	.....	.....	.....	(3.3101)
102	(6.3568)	(.4861)	1.9179	7.4429	.....	2.5179
103	.0000	.....	.....	.....	.9650	.9650
111	.0000	.....	.....	.....	.....	.0000
112	1.1336	.4861	.9171	.....	.....	2.5368
113	.0000	.....	.....	.....	.....	.0000
130	(9.4939)	(.4265)	(2.3352)	(7.9429)	(1.1582)	(21.3567)
254	(.5386)	.....	(1.5002)	.....	.....	(2.0388)
255	(.5950)	(.4826)	1.0004	.....	(.4343)	(.5115)
300	<u>.0000</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.4642)</u>	<u>(.4642)</u>
Total	<u>(19.5873)</u>	<u>(.4826)</u>	<u>.0000</u>	<u>(.5000)</u>	<u>(1.0917)</u>	<u>(21.6616)</u>

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

No. Program	Brought Forward	<u>Proposed Adjustments</u>¹			<u>Total</u>
		<u>#0251</u>	<u>#0291</u>	<u>#7023</u>	
101 Basic K-3	(3.3101)	.....	(7.1719)	(.1536)	(10.6356)
102 Basic 4-8	2.5179	.....	.....	.5006	3.0185
103 Basic 9-12	.9650	1.5872	.....	1.1721	3.7243
111 Grades K-3 with ESE Services	.0000	.....	(.5126)	.....	(.5126)
112 Grades 4-8 with ESE Services	2.5368	.....	.....	(.1855)	2.3513
113 Grades 9-12 with ESE Services	.0000	(.2358)	.....	(.5004)	(.7362)
130 ESOL	(21.3567)	(1.5872)	(.8926)	(1.7506)	(25.5871)
254 ESE Support Level 4	(2.0388)	.....	.....	.....	(2.0388)
255 ESE Support Level 5	(.5115)	(.2284)	.....	.....	(.7399)
300 Career Education 9-12	<u>(.4642)</u>	<u>(6.2135)</u>	.....	<u>(.4644)</u>	<u>(7.1421)</u>
Total	<u>(21.6616)</u>	<u>(6.6777)</u>	<u>(8.5771)</u>	<u>(1.3818)</u>	<u>(38.2982)</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

Highlands 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*.

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

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.

Districtwide – Principal Certification of Attendance

1. [Ref. 1101/4101/5101/7101/9101/11101/22101/25101/29101] Our examination of the attendance procedures at nine of the non-virtual schools in our test and inquiries of District personnel disclosed that the principals within the District did not certify student attendance for the 2020-21 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 (i.e., at least four times per year). The certification would be a formal statement of certification like that currently contained in the manual attendance registers and 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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The Kindergarten Learning Center (#0011)

2. [Ref. 1102] The course schedules accompanying the *ELL Student Plans (Plans)* of six ELL students were not included with the *Plans* until after the October 2020 reporting survey period. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

The Kindergarten Learning Center (#0011) (Continued)

101 Basic K-3	2.5500	
130 ESOL	<u>(2.5500)</u>	<u>.0000</u>
		<u>.0000</u>

Lake Placid Middle School (#0041)

3. [Ref. 4102] Our examination of the School’s attendance records disclosed that, contrary to SBE Rule 6A-1.044, FAC, and the DOE’s *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, procedures were not always in place to ensure the complete and accurate reporting of attendance. Specifically, the School did not retain documentation (i.e., source records completed by substitute teachers and student sign-out sheets that documented early departures) to support the recorded attendance. Since we were able to verify that the attendance activity in the District’s Web-based student information system for scheduling and attendance recordkeeping (Skyward) was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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4. [Ref. 4103] Two ESE students were incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placements in the Hospital and Homebound Program. The students were scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5950	
255 ESE Support Level 5	<u>(.5950)</u>	<u>.0000</u>

5. [Ref. 4104] The IEP for one ESE student was not accompanied by a *Matrix of Services (Matrix)* form and the prior *Matrix* form did not indicate that it was reviewed when the IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5386	
254 ESE Support Level 4	<u>(.5386)</u>	<u>.0000</u>

6. [Ref. 4105] The file for one ELL student did not contain a valid *ELL Student Plan* for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	.3072	
130 ESOL	<u>(.3072)</u>	<u>.0000</u>

Findings

Lake Placid Middle School (#0041) (Continued)

7. [Ref. 4106] The course schedules accompanying the *ELL Student Plans (Plans)* of three ELL students were not included with the *Plans* until after the October 2020 reporting survey period. In addition, an ELL Committee was not convened within 30 school days prior to one of the student’s DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	1.4592	
130 ESOL	<u>(1.4592)</u>	.0000

8. [Ref. 4107] The file for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.3052	
130 ESOL	<u>(.3052)</u>	.0000

9. [Ref. 4170/71/72/73] Our testing of teacher qualifications disclosed that four teachers were not properly certified to teach. Specifically:

- a. One teacher (Ref. 4170) taught a Middle/Junior United States History, Advanced course but the teacher’s Social Science certificate expired on June 30, 2017, which was not renewed.
- b. One teacher (Ref. 4171) was certified in Middle Grades Integrated Curriculum (MGIC) and taught a course that would accept MGIC under certain conditions; however, the teacher did not meet those conditions. To teach the course with MGIC, the teacher must have been appointed prior to July 1, 2012, and have continuously taught in this capacity since that appointment.
- c. Two teachers (Ref. 4172/73) did not hold valid Florida teaching certificates.

District staff indicated that the teachers were hired as long-term substitutes; 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), but were instead hired to fill open teacher vacancies 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.

(Finding Continues on Next Page)

Findings

Lake Placid Middle School (#0041) (Continued)

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 valid certification, and were not otherwise qualified to teach, we propose the following adjustments:

<u>Ref. 4170</u>		
102 Basic 4-8	.1601	
130 ESOL	<u>(.1601)</u>	.0000
<u>Ref. 4171</u>		
102 Basic 4-8	.0768	
130 ESOL	<u>(.0768)</u>	.0000
<u>Ref. 4172</u>		
102 Basic 4-8	.1536	
130 ESOL	<u>(.1536)</u>	.0000
<u>Ref. 4173</u>		
102 Basic 4-8	.1537	
130 ESOL	<u>(.1537)</u>	<u>.0000</u>
		<u>.0000</u>

Woodlawn Elementary School (#0051)

10. [Ref. 5102] The FTE for 11 PK students (one student in our Basic test) was incorrectly reported in course number 5100530 (District Title 1 Prekindergarten). *FTE General Instructions 2020-21* only allow Basic funding for PK students enrolled in a Teenage Parent Program; therefore, these students should have been reported in Program No. 999 (Other Programs). We propose the following adjustment:

101 Basic K-3	<u>(8.5000)</u>	(8.5000)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Woodlawn Elementary School (#0051) (Continued)

11. [Ref. 5103] School records did not evidence the attendance of 22 students (2 students in our ESOL test) who were reported in the October 2020 reporting survey period. We propose the following adjustment:

102 Basic 4-8	(9.8449)	
130 ESOL	<u>(1.2424)</u>	(11.0873)

12. [Ref. 5104] The course schedules accompanying the *ELL Student Plans (Plans)* for seven ELL students were not included with the *Plans* until after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	2.2134	
102 Basic 4-8	.8723	
130 ESOL	<u>(3.0857)</u>	.0000
		<u>(19.5873)</u>

Cracker Trail Elementary School (#0071)

13. [Ref. 7102] The course schedule accompanying the *ELL Student Plan (Plan)* of one ELL student was not included with the *Plan* until November 12, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.4265	
130 ESOL	<u>(.4265)</u>	.0000

14. [Ref. 7103] The course schedule for one ESE student enrolled in the Hospital and Homebound Program was incorrectly reported. The student was only scheduled to receive homebound services; however, FTE for on-campus instruction was also reported during the February 2021 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4826)</u>	(.4826)
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15. [Ref. 7104] The course schedule for one student was incorrectly reported in Program No. 102 (Basic 4-8) during the October 2020 reporting survey period. The School's records included a valid IEP that supported the student's reporting in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.4861)	
112 Grades 4-8 with ESE Services	<u>.4861</u>	.0000
		<u>(.4826)</u>

Findings

Hill-Gustat Middle School (#0091)

16. [Ref. 9108] Our inquiry regarding the School’s attendance procedures and student information disclosed that the School’s attendance record-keeping procedures were not always sufficient during the 2020-21 school year. Specifically, the teachers’ daily exception reports were not always generated and retained to identify teachers who did not submit student attendance in Skyward. Since we were able to verify that the attendance activity in Skyward was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment. .0000

17. [Ref. 9102] Two ESE students were not reported in accordance with the students’ *Matrix of Services (Matrix)* forms in the February 2021 reporting survey period. We also noted that the January 28, 2020, *Matrix* form covering the October 2020 reporting survey period for one student was not reviewed when the student’s September 22, 2020, IEP was prepared. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4998	
254 ESE Support Level 4	(1.5002)	
255 ESE Support Level 5	<u>1.0004</u>	.0000

18. [Ref. 9103] A portion of the course schedule of one ELL student was incorrectly reported in Program No. 130 (ESOL). The School’s records included a valid IEP that supported the student’s placement in an ESE Program; therefore, the student’s entire schedule should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4173	
130 ESOL	<u>(.4173)</u>	.0000

19. [Ref. 9104] An ELL Committee was not convened within 30 school days prior to one student’s October 26, 2020, DEUSS anniversary date to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We also noted that the student’s parents had not been notified of the ELL Committee meeting held in the prior year on October 10, 2019. We propose the following adjustment:

102 Basic 4-8	.8346	
130 ESOL	<u>(.8346)</u>	.0000

Findings

Hill-Gustat Middle School (#0091) (Continued)

20. [Ref. 9105] An ELL Committee was not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the student’s *ELL Student Plan (Plan)* was incomplete as the student’s course schedule was not included with the *Plan*. We propose the following adjustment:

102 Basic 4-8	.3316	
130 ESOL	<u>(.3316)</u>	.0000

21. [Ref. 9106] The file for one ELL student enrolled in the ESOL Program was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

102 Basic 4-8	.4173	
130 ESOL	<u>(.4173)</u>	.0000

22. [Ref. 9107] School records did not demonstrate that the parents of one ELL student were invited to the ELL Committee meeting convened to consider the student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.3344	
130 ESOL	<u>(.3344)</u>	<u>.0000</u>
		<u>.0000</u>

Avon Park Middle School (#0111)

23. [Ref. 11102] Our inquiry regarding the School’s attendance procedures and student information disclosed that the School’s attendance record-keeping procedures were not always sufficient during the 2020-21 school year. Specifically, the teachers’ daily exception reports were not always generated and retained to identify teachers who did not submit student attendance in Skyward. Since we were able to verify that the attendance activity in Skyward was reliable and evidenced the attendance of our test students and membership at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

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24. [Ref. 11103] One student in our Basic test was not in attendance during the October 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.5000)</u>	(.5000)
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Findings

Avon Park Middle School (#0111) (Continued)

25. [Ref. 11104] ELL Committees for four ELL students were not convened by October 1 to consider the students' continued ESOL placements beyond 3 years of each student's DEUSS. In addition, the files for the students did not contain *ELL Student Plans* that were valid for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	2.6735	
130 ESOL	<u>(2.6735)</u>	.0000

26. [Ref. 11105] 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. In addition, the student's *ELL Student Plan (Plan)* was not completed until February 10, 2021, which was after the October 2020 reporting survey period, and the student's course schedule was not included with the *Plan* until February 17, 2021, which was after the February 2021 reporting survey period. We propose the following adjustment:

102 Basic 4-8	.7710	
130 ESOL	<u>(.7710)</u>	.0000

27. [Ref. 11106] The files for three ELL students did not contain valid *ELL Student Plans* for the 2020-21 school year. We propose the following adjustment:

102 Basic 4-8	2.7848	
130 ESOL	<u>(2.7848)</u>	.0000

28. [Ref. 11107] One ELL student was reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

102 Basic 4-8	.8360	
130 ESOL	<u>(.8360)</u>	.0000

29. [Ref. 11170/71/72/73] Our testing of teacher qualifications disclosed that four teachers did not hold a valid Florida certificate. District staff indicated that the teachers were hired as long-term substitutes; 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), but were instead hired to fill open teacher vacancies providing direct instructional services to students.

(Finding Continues on Next Page)

Findings

Avon Park Middle School (#0111) (Continued)

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. 11170</u>		
102 Basic 4-8	.6340	
130 ESOL	<u>(.6340)</u>	.0000
<u>Ref. 11171</u>		
102 Basic 4-8	.0884	
130 ESOL	<u>(.0884)</u>	.0000
<u>Ref. 11172</u>		
102 Basic 4-8	.0850	
130 ESOL	<u>(.0850)</u>	.0000
<u>Ref. 11173</u>		
102 Basic 4-8	.0702	
130 ESOL	<u>(.0702)</u>	<u>.0000</u>
		<u>(.5000)</u>

Findings

Sebring High School (#0221)

30. [Ref. 22102] 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. In addition, the student’s *ELL Student Plan (Plan)* was incomplete as the student’s course schedule was not included with the *Plan*. We propose the following adjustment:

103 Basic 9-12	.3580	
130 ESOL	<u>(.3580)</u>	.0000

31. [Ref. 22103] An ELL Committee was not convened by October 1 to consider one student’s continued ESOL placement beyond 3 years from the student’s DEUSS. In addition, the *ELL Student Plan (Plan)* for the one student was dated on December 6, 2020, which was after the October 2020 reporting survey period and was incomplete as the student’s course schedule was not included with the *Plan*. We propose the following adjustment:

103 Basic 9-12	.5752	
130 ESOL	<u>(.5752)</u>	.0000

32. [Ref. 22104] The on-campus portion of one ESE student’s course schedule was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student’s placement in the Hospital and Homebound Program. The student’s IEP did not indicate that the student would be receiving on-campus instruction and the School’s records did not demonstrate that the student was in attendance on-campus during the February 2021 reporting survey period. We propose the following adjustment:

255 ESE Support Level 5	<u>(.4343)</u>	(.4343)
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33. [Ref. 22105] More work hours were reported than were supported by the timecard for one Career Education 9-12 student who participated in OJT. We propose the following adjustment:

300 Career Education 9-12	<u>(.0398)</u>	(.0398)
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34. [Ref. 22106] Timecards for five Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	<u>(.4244)</u>	(.4244)
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Findings

Sebring High School (#0221) (Continued)

35. [Ref. 22107] The course schedules for two Career Education 9-12 students included dual-enrollment courses; however, School records indicated that one student had withdrawn from a course (College Algebra) prior to the February 2021 reporting survey period and did not evidence that the other student was enrolled in a course during the February 2021 reporting survey period. We propose the following adjustment:

103 Basic 9-12	(.1932)	(.1932)
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36. [Ref. 22170] Our testing of teacher qualifications disclosed that one teacher did not hold a valid Florida teaching certificate. District staff indicated that the teacher was hired as a long-term substitute; however, our review of the 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), but was instead 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 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	.2250	
130 ESOL	(.2250)	.0000
		<u>(1.0917)</u>

Findings

Lake Placid High School (#0251)

37. [Ref. 25102] One ESE student was not in attendance during the February 2021 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.4642)	(.4642)
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38. [Ref. 25103] 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. In addition, an *ELL Student Plan (Plan)* for one student was not available at the time of our examination and could not be subsequently located. We also noted one student's *Plan* was incomplete as the student's course schedule was not included with the *Plan*. We propose the following adjustment:

103 Basic 9-12	1.0388	
130 ESOL	(1.0388)	.0000

39. [Ref. 25104] ELL Committees were convened to consider the continued ESOL placements for two ELL students; however, the School's records did not adequately support the students' reporting in the ESOL Program. Specifically, the students' ELL Committee meeting forms were not dated; therefore, we were unable to determine if the meetings were timely, and one of these student's records did not document any reason for extending the student's ESOL placement pursuant to SBE Rule 6A-6.09022(5), FAC. We propose the following adjustment:

103 Basic 9-12	.5484	
130 ESOL	(.5484)	.0000

40. [Ref. 25105] One ESE student was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program. The student was scheduled for on-campus and homebound instruction; however, the on-campus instruction should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

113 Grades 9-12 with ESE Services	.2284	
255 ESE Support Level 5	(.2284)	.0000

Findings

Lake Placid High School (#0251) (Continued)

41. [Ref. 25106] Timecards for 26 Career Education 9-12 students who participated in OJT disclosed one or more of the following exceptions:

- a. More work hours were reported than were supported by the timecards.
- b. Timecards were not available at the time of our examination and could not be subsequently located.
- c. Employers did not ensure that the timecards were both signed and dated, attesting to the accuracy of the reported student information.
- d. Timecards were signed by the employers prior to the end of the work periods.
- e. Timecards did not always include accurate information (e.g., work hours on February 30, 2020, when there was no such day on the calendar, and photocopies with edited changes).
- f. Signatures and dates were not presented in a legible manner that allowed for an adequate review (e.g., the clarity of the photocopies was not sufficient, or did not include the employers' signatures and dates).

Consequently, the School's records did not adequately validate these students' timecards. We propose the following adjustment:

300 Career Education 9-12	(6.2135)	(6.2135)
		(6.6777)

Sun 'N Lake Elementary School (#0291)

42. [Ref. 29102] Our review of the School's *Recorded Class Attendance Reports* disclosed that, for one substitute teacher, the attendance record-keeping procedures were not sufficient during the October 2020 reporting survey period. Inquiries with School Administration indicated that the substitute teacher recorded the daily attendance on manual student rosters and passed this information on to the School's Data Operator who then entered this information in Skyward, but this documentation was not retained. Since the rosters, as the original source documents, were not retained to attest to accuracy and completeness of the recorded attendance, we could not place reliance on the data reported in Skyward to validate the eligibility of 17 students (1 student in our Basic test). We propose the following adjustment:

101 Basic K-3	(8.0645)	
111 Grades K-3 with ESE Services	(.5000)	(8.5645)

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Sun 'N Lake Elementary School (#0291) (Continued)

43. [Ref. 29103] One student in our Basic with ESE Services test was not in attendance during the October 2020 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

111 Grades K-3 with ESE Services	(.0126)	(.0126)
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44. [Ref. 29104] The course schedules accompanying the *ELL Student Plans (Plans)* of two ELL students were not included with the *Plans* until after the October 2020 reporting survey period. We propose the following adjustment:

101 Basic K-3	.8926	
130 ESOL	(.8926)	.0000
		<u>(8.5771)</u>

Highlands Virtual School (#7023)

45. [Ref. 702301] Our review of School records for five ELL students disclosed that:

- a. The course schedules accompanying the *ELL Student Plans (Plans)* of three ELL students were not included with the *Plans* until after the October 2020 reporting survey period. In addition, 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.
- b. ELL Committees were not convened within 30 school days prior to two students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS.

We propose the following adjustment:

102 Basic 4-8	.6672	
103 Basic 9-12	1.0000	
130 ESOL	(1.6672)	.0000

46. [Ref. 702302] Timecards for three virtual Career Education 9-12 students who participated in OJT were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.4644)	(.4644)
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47. [Ref. 702303] One ESE virtual education student was not eligible to be reported for a credit recovery course as a comparable course was not previously failed. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.0835)	(.0835)
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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Highlands Virtual School (#7023)(Continued)

48. [Ref. 702304] Three Basic virtual education students were incorrectly reported for FTE. Credit recovery courses are credit bearing and used for credit recovery, grade forgiveness, or remediation. Students enrolled in these courses must have previously attempted the corresponding course (i.e., the core course) or the end-of-course assessment). During our testing we noted that two students were funded for both the core course credit and the elective course credit for the credit recovery courses. In addition, the other student was not eligible for the credit recovery course as a comparable course was not previously failed. We propose the following adjustment:

103 Basic 9-12	(.3282)	(.3282)
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49. [Ref. 702305] Three virtual education students (two students in our Basic test and one student in our Basic with ESE Services test) were incorrectly reported for year-long courses; however, the students had instead successfully completed semester-long courses. We propose the following adjustment:

101 Basic K-3	(.1536)	
102 Basic 4-8	(.1666)	
112 Grades 4-8 with ESE Services	(.1855)	(.5057)

50. [Ref. 702370] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Specifically, the teacher taught Earth/Space Science to students; however, the teacher’s Biology certification was not issued until January 25, 2021, which was after the October 2020 reporting survey period. Consequently, the teacher was not eligible to be approved to teach out of field. We propose the following adjustment:

103 Basic 9-12	.4169	
113 Grades 9-12 with ESE Services	(.4169)	.0000

51. [Ref. 702371] The parents of an ELL student taught by one out-of-field teacher were not notified of the teacher’s out-of-field status in ESOL. We propose the following adjustment:

103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000

(1.3818)

Proposed Net Adjustment

(38.2982)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Highlands County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) attendance procedures are properly followed and records are maintained in compliance with Florida Statutes, SBE rules, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) *ELL Student Plans* are timely prepared, include the students' course schedules, and are retained in the students' files; (3) 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; (4) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely completed, evidence reviewed when students' new IEPs are prepared, and are retained in the students' files; (5) 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, ELL Committees are timely convened subsequent to these assessments, and students' parents are properly notified of the ELL Committee meeting; (6) 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; (7) only students who are in membership and in attendance at least 1 day of the reporting survey period are reported for FEFP funding and documentation is retained to support the students' reporting; (8) students are not reported in the ESOL Program beyond the 6-year period allowed for State funding of ESOL; (9) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (10) virtual education students are reported in the correct FEFP Programs for the correct amount of FTE; and (11) 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, and the students' parents are notified of the teacher's out-of-field assignment.

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

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

A summary discussion of the significant features of the Highlands 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 Highlands 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 Highlands 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 21 schools other than charter schools, 2 cost centers, and 1 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 \$53.3 million was provided through the FEFP to the District for the District-reported 11,720.60 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*

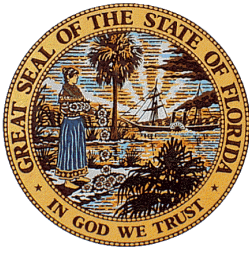
SBE Rules, Chapter 6A-4, FAC, *Certification*

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>
Districtwide - Principal Certification of Attendance	1
1. The Kindergarten Learning Center	2
2. Lake Placid Middle School	3 through 9
3. Woodlawn Elementary School	10 through 12
4. Cracker Trail Elementary School	13 through 15
5. Hill-Gustat Middle School	16 through 22
6. Avon Park Middle School	23 through 29
7. Sebring High School	30 through 36
8. Lake Placid High School	37 through 41
9. Sun 'N Lake Elementary School	42 through 44
10. Highlands Virtual School	45 through 51



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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 Highlands 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 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.

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 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 Highlands 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, 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 weaknesses⁸ 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

⁸ 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 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 *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the District's reported student transportation is presented in *SCHEDULES F* and *G*.

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 23, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Highlands 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 (203) 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 (8,526) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Teenage Parents and Infants	2
IDEA – PK through Grade 12, Weighted	569
All Other FEFP Eligible Students	<u>7,955</u>
Total	<u>8,526</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 34 of 252 students in our student transportation test.⁹

⁹ For student transportation, the material noncompliance is composed of Findings 4, 7, 8, 9, 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.	(2)	-	-
Our tests included 252 of the 8,526 students reported as being transported by the District.	-	34	(26)
In conjunction with our general tests of student transportation we identified certain issues related to 143 additional students.	-	<u>143</u>	<u>(143)</u>
Total	<u>(2)</u>	<u>177</u>	<u>(169)</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

Highlands 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. 54] Our general tests disclosed that the number of buses in operation was overstated by two buses. The students reported on these buses were transported by other buses already included in the count of the number of buses in operation. We propose the following adjustments:

October 2020 Survey	
Number of Buses in Operation	(1)
February 2021 Survey	
Number of Buses in Operation	(1)
Number of Buses Adjusted	<u>(2)</u>

2. [Ref. 51] Our general review of student ridership disclosed that 3,631 students were reported for an incorrect number of DIT in the October 2020 and June 2021 reporting survey periods due to the District's instructional calendars. Specifically, due to inclement weather, the District was closed on November 9, 2020, resulting in a reduction of 1 instructional day for 3,602 students. The District should have reported 88 DIT rather than 89 DIT for the October 2020 reporting survey period.

(Finding Continues on the Next Page)

**Students
Transported
Proposed Net
Adjustments**

Findings

In addition, 29 students were erroneously reported for 15, 16, or 17 DIT in the June 2021 reporting survey period rather than 8 DIT in accordance with the District’s summer instructional calendar. We propose the following adjustments:

October 2020 Survey

89 Days in Term

IDEA - PK through Grade 12, Weighted	(222)	
All Other FEFP Eligible Students	(3380)	

88 Days in Term

IDEA - PK through Grade 12, Weighted	222	
All Other FEFP Eligible Students	3380	

June 2021 Survey

17 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
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16 Days in Term

IDEA - PK through Grade 12, Weighted	(23)	
--------------------------------------	------	--

15 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
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8 Days in Term

IDEA - PK through Grade 12, Weighted	<u>29</u>	0
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3. [Ref. 52] In our general testing, we noted that due to isolated data entry errors, two students were reported for 18 DIT in the October 2020 reporting survey period rather than 88 DIT in accordance with the District’s instructional calendar. We propose the following adjustment:

October 2020 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	2	
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18 Days in Term

IDEA - PK through Grade 12, Weighted	<u>(2)</u>	0
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4. [Ref. 53] Our general review of transportation records evidenced that the ridership of 144 students (11 students in our test) was not properly supported for State transportation funding. Specifically, the ridership dates for 24 students were subsequent (*Finding Continues on the Next Page*)

Findings

to the dates on which the bus drivers signed the bus reports and attested to the accuracy of the ridership, 39 students were reported on bus drivers reports that were not appropriately signed and dated by the bus drivers attesting to the accuracy of the ridership reported on the buses, 68 students were not marked as riding their assigned buses, and 13 students were not listed on the supporting bus drivers’ reports as riding the buses. We propose the following adjustments:

October 2020 Survey

88 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(56)	

February 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>(83)</u>	(144)

5. [Ref. 55] Our general tests disclosed that seven students were incorrectly reported for State transportation. The students were enrolled in the Highlands Virtual School and did not require transportation services; consequently, the students were not eligible for State transportation funding. We propose the following adjustment:

February 2021 Survey

90 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(7)
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6. [Ref. 56] Our general tests disclosed that three PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did not evidence that the students were classified as students with disabilities under IDEA or that the students’ parents were enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustment:

October 2020 Survey

88 Days in Term

All Other FEFP Eligible Students	<u>(3)</u>	(3)
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7. [Ref. 57] Two students in our test were incorrectly reported in the Teenage Parents and Infants 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 adjustment:

<u>Findings</u>		Students Transported Proposed Net Adjustments
February 2021 Survey		
<u>90 Days in Term</u>		
Teenage Parents and Infants	(2)	
All Other FEFP Eligible Students	<u>2</u>	0
8. [Ref. 58] Twelve students in our test were incorrectly reported in the All Other FEFP Eligible Students ridership category as the students lived less than 2 miles from their assigned schools. The students were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2020 Survey		
<u>88 Days in Term</u>		
All Other FEFP Eligible Students	(7)	
February 2021 Survey		
<u>90 Days in Term</u>		
All Other FEFP Eligible Students	<u>(5)</u>	(12)
9. [Ref. 59] Six 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; however, we determined that the students were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:		
October 2020 Survey		
<u>88 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	
February 2021 Survey		
<u>90 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>3</u>	0
10. [Ref. 60] The IEPs for three students in our test did not indicate the need for Extended School Year services; consequently, the students were not eligible to be reported for State transportation funding during June 2021 reporting survey period. We propose the following adjustment:		
June 2021 Survey		
<u>8 Days in Term</u>		
IDEA - PK through Grade 12, Weighted	<u>(3)</u>	<u>(3)</u>
Proposed Net Adjustment		<u>(169)</u>

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Highlands County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of buses in operation is accurately reported and documentation is maintained to support that reporting; (2) the number of DIT is accurately reported; (3) all bus drivers' reports documenting student ridership during the reporting survey periods are timely signed and dated by the bus drivers who are providing the transportation, attesting to the validity and accuracy of the students' ridership, and are retained in readily assessable files; (4) only those students who are 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; (5) only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding; (6) only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (7) only students enrolled in the Teenage Parent Program are reported in the Teen Parent and Infant ridership category and documentation is retained to support that reporting; (8) 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; (9) the IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files; and (10) the IEPs of ESE students reported in the summer reporting surveys document the need for Extended School Year services and transportation as a related service.

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

A summary discussion of the significant features of the Highlands 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 Highlands County

For the fiscal year ended June 30, 2021, the District received \$2.6 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 2020	13	-	199
October 2020	78	3,617	17
February 2021	78	4,880	28
June 2021	<u>34</u>	<u>29</u>	<u>737</u>
Totals	<u>203</u>	<u>8,526</u>	<u>981</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, 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



Administration
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January 23, 2023

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

Subject: FTE Audit Response

Dear Ms. Norman:

We have enclosed our responses to the preliminary and tentative audit findings of the FTE audit conducted by your office for the period ending June 30, 2021.

Full-Time Equivalent (FTE) Student Enrollment

1. Attendance Recordkeeping Findings

The District will improve its procedures to insure that attendance procedures are properly followed in accordance with the automated student Attendance Recordkeeping System Handbook.

2. ELL Student Plans

The District will enhance its procedures to insure that ELL Student Plans are timely prepared, include the students' course schedules, and are retained in the students' files.

3. Hospital Homebound

The District will enhance its procedures to insure that students in hospital homebound are reported in the appropriate FEFP program for the scheduled instructional time as supported in the students' IEPs.

4. ESE Students

The District will enhance its procedures to insure that ESE students are reported in accordance with the students' Matrix of Services forms that are timely completed, evidence reviewed when students' new IEPs are prepared, and are retained in the students' files.

5. ESOL Students

The District will enhance its procedures to insure that ESOL students being considered for continuation beyond the initial 3-year base period have the proper DEUSS anniversary dates, ELL committees are timely convened and parents are properly notified.

Dr. Brenda Longshore, Superintendent
Donna Howerton, Chairperson · Jan Shoop, Vice Chairperson
Isaac Durrance · Reese Martin · Nicole Radonski

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6. FEFP funding categories

The District will enhance its procedures to insure that for the correct amount of FTE and documentation is retained to support that reporting.

7. Attendance for survey period

The District will enhance its procedures to insure that only students who are in membership and in attendance at least 1 day of the reporting period are reported for FEFP funding.

8. ESOL reported beyond 6 year period

The District will enhance its procedures to insure that ESOL students are not reported in the ESOL program beyond the 6-year period.

9. Career Education

The District will enhance its procedures to insure that students in the Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and retained.

10. Virtual Education

The District will enhance its procedures to insure that virtual education students are reported in the correct FEFP programs for the correct FTE.

11. Teachers Certification

The District will enhance its procedures to insure that the School Board approves all teachers, including teachers hired as substitute teachers, are properly certified, and the students' parents are notified of the teacher's out-of-field assignment.

Student Transportation

The District will enhance its procedures to insure that:

1. The number of buses in operation is accurately reported.
2. The number of DIT is accurately reported.
3. All bus drivers' reports are timely signed and dated and are retained.
4. Only students who are recorded on the bus driver reports as been transported to the FEFP eligible program on at least 1 day during the 11-day window of the reporting survey are reported.
5. Only students enrolled in programs that require that the students be transported to a physical school center are reported for State transportation funding.

6. Only PK students classified as IDEA students or whose parent is enrolled in a Teenage Parent Program are reported for State Transportation funding.
7. Only students enrolled in the Teenage Parent Program are reported in the Teen Parent and infant ridership category.
8. The distance for 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.
9. The IEPs of students who are reported in a weighted ridership category document at least one of the five criteria required for weighted classification and those IEPs are maintained in readily accessible files.
10. The IEPs of ESE students reported in the summer reporting surveys document the need for Extended School Years services and transportation as a related service.

We wish to thank your office for the professionalism and courtesy shown by your staff during the audit. We are confident that the District will benefit from this review.

Sincerely,



Dr. Brenda Longshore
Superintendent

BL:cw