

**SANTA ROSA 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. Karen Barber served as Superintendent from November 17, 2020, Timothy Wyrosdick served as Superintendent through November 16, 2020, and the following individuals served as Board members:

	<u>District No.</u>
Linda Sanborn, Vice Chair from 11-17-20	1
Elizabeth Hewey from 11-17-20	2
Clifton L. "Buddy" Hinote, Chair through 11-16-20	2
Carol Boston	3
Charles Elliott from 11-17-20	4
Jennifer Granse through 11-16-20	4
Wei Ueberschaer, Chair from 11-17-20, Vice Chair through 11-16-20	5

The team leader was Alice Pounds, CPA, and the examination was supervised by Jennifer Taylor, CPA.

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

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

SANTA ROSA COUNTY DISTRICT SCHOOL BOARD
TABLE OF CONTENTS

Page
No.

SUMMARY	i
INDEPENDENT AUDITOR’S REPORT ON FULL-TIME EQUIVALENT STUDENT ENROLLMENT	1
SCHEDULE A – POPULATIONS, TEST SELECTION, AND TEST RESULTS	
Reported Full-Time Equivalent Student Enrollment	4
Schools and Students.....	4
Teachers.....	5
Proposed Adjustments	5
SCHEDULE B – EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT	6
SCHEDULE C – PROPOSED ADJUSTMENTS BY SCHOOL.....	7
SCHEDULE D – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	10
Findings	10
SCHEDULE E – RECOMMENDATIONS AND REGULATORY CITATIONS	18
NOTES TO SCHEDULES.....	21
INDEPENDENT AUDITOR’S REPORT ON STUDENT TRANSPORTATION	24
SCHEDULE F – POPULATIONS, TEST SELECTION, AND TEST RESULTS.....	27
SCHEDULE G – FINDINGS AND PROPOSED ADJUSTMENTS	
Overview.....	29
Findings	29
SCHEDULE H – RECOMMENDATIONS AND REGULATORY CITATIONS	33
NOTES TO SCHEDULES.....	34
MANAGEMENT’S RESPONSE	35

SANTA ROSA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
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
PK	Prekindergarten
SBE	State Board of Education

SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education (ESE) Services, and ESE Support Levels 4 and 5, the Santa Rosa 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 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. The table below shows the total number of students included in each of our tests, as well as the number and percentage of students who attended charter schools who were included in our tests. The table also shows the number of students with exceptions in each of our tests, as well as the number and percentage of students with exceptions who attended charter schools.

Program Tested	Number of Students			Number of Students		
	Included in Test	Included in Test Who Attended Charter Schools	Percentage	With Exceptions	With Exceptions Who Attended Charter Schools	Percentage
Basic	100	7	7%	13	6	46%
Basic with ESE Services	73	3	4%	9	2	22%
ESE Support Levels 4 and 5	53	-	NA	17	-	NA
Totals	<u>226</u>	<u>10</u>		<u>39</u>	<u>8</u>	

Noncompliance related to the reported FTE student enrollment resulted in 28 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 9.6188 (2.0404 applicable to District schools other than charter schools and 7.5784 applicable to charter schools) but has a potential impact on the District's weighted FTE of negative 39.8545 (32.2102 applicable to District schools other than charter schools and 7.6443 applicable to charter schools). Noncompliance related to student transportation resulted in 8 findings and a proposed net adjustment of negative 1,078 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 \$172,151 (negative 39.8545 times \$4,319.49), of which \$139,132 is applicable to District schools other than charter schools and \$33,019 is applicable to charter schools.

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

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

THE DISTRICT

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Santa Rosa 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 Santa Rosa 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 36 schools¹ other than charter schools, 2 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$137.6 million was provided through the FEFP to the District for the District-reported 26,675.08 unweighted FTE as recalibrated, which included 97.81 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP

FTE Student Enrollment

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

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, FTE related to John M McKay Scholarships for Students with Disabilities Program, and FTE reported for the Family Empowerment Scholarship are not included in the recalibration to 1.0 FTE.

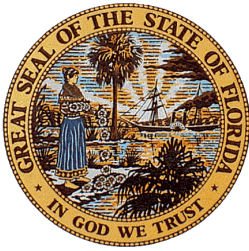
All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year and FTE related to the John M. McKay Scholarships for Students with Disabilities Program. However, if a student only has FTE student enrollment reported 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. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received \$7.1 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.

THIS PAGE INTENTIONALLY LEFT BLANK



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Full-Time Equivalent Student Enrollment

We have examined the Santa Rosa 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 students in our Basic, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 24, 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 Santa Rosa County District School Board (District) reported to the DOE 26,675.08 unweighted FTE as recalibrated, which included 97.81 unweighted FTE as recalibrated for charter schools, at 36 District schools other than charter schools, 2 charter schools, 1 cost center, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2021. (See NOTE B.) The population of schools (42) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, cost centers, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (7,269) consisted of the total number of students in each program at the schools and cost centers in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 13 of the 100 students in our Basic test,⁴ 9 of the 73 students in our Basic with ESE Services test,⁵ and 17 of the 53 students in our ESE Support Levels 4 and 5 test.⁶ Seven (7 percent) of the 100 students in our Basic test attended charter schools and 6 (46 percent) of the 13 students with exceptions attended charter schools. Three (4 percent) of the 73 students in our Basic with ESE Services test attended charter schools and 2 (22 percent) of the 9 students with exceptions attended charter schools. None of the 53 students in our ESE Support Levels 4 and 5 test attended charter schools.

⁴ For Basic, the material noncompliance is composed of Findings 18, 23, 24, and 28 on *SCHEDULE D*.

⁵ For Basic with ESE Services, the material noncompliance is composed of Findings 5, 12, 13, 17, 18, 20, and 24 on *SCHEDULE D*.

⁶ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 3, 4, 6, 9, 10, 18, 19, 26, and 27 on *SCHEDULE D*.

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

Programs	Number of Schools		Number of Students at Schools Tested		Students With Exceptions	Recalibrated Unweighted FTE		Proposed Adjustments
	Population	Test	Population	Test		Population	Test	
Basic	40	11	5,740	100	13	20,734.0600	76.0389	3.3414
Basic with ESE Services	39	11	1,439	73	9	4,985.3000	50.5790	(.2380)
ESOL	29	7	27	18	1	132.3800	13.1313	(1.5499)
ESE Support Levels 4 and 5	35	8	63	53	17	333.4700	36.3807	(11.1723)
Career Education 9-12	9		-	-	-	489.8700	.0000	.0000
All Programs	42	11	<u>7,269</u>	<u>244</u>	<u>40</u>	<u>26,675.0800</u>	<u>176.1299</u>	<u>(9.6188)</u>

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (292, of which all are applicable to District schools other than charter schools) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 99 and found exceptions for 8 teachers.

Proposed Adjustments

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

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

SCHEDULE B

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

District Schools Other Than Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	3.0289	1.124	3.4045
102 Basic 4-8	4.2405	1.000	4.2405
103 Basic 9-12	2.4165	1.012	2.4455
111 Grades K-3 with ESE Services	1.9931	1.124	2.2402
112 Grades 4-8 with ESE Services	.2525	1.000	.2525
113 Grades 9-12 with ESE Services	(1.2497)	1.012	(1.2647)
130 ESOL	(1.5499)	1.184	(1.8351)
254 ESE Support Level 4	(10.6323)	3.644	(38.7441)
255 ESE Support Level 5	(.5400)	5.462	(2.9495)
Subtotal	(2.0404)		(32.2102)

Charter Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
102 Basic 4-8	(1.8521)	1.000	(1.8521)
103 Basic 9-12	(4.4924)	1.012	(4.5463)
112 Grades 4-8 with ESE Services	(.2322)	1.000	(.2322)
113 Grades 9-12 with ESE Services	(1.0017)	1.012	(1.0137)
Subtotal	(7.5784)		(7.6443)

Total of Schools

<u>No. Program¹</u>	<u>Proposed Net Adjustment²</u>	<u>Cost Factor</u>	<u>Weighted FTE³</u>
101 Basic K-3	3.0289	1.124	3.4045
102 Basic 4-8	2.3884	1.000	2.3884
103 Basic 9-12	(2.0759)	1.012	(2.1008)
111 Grades K-3 with ESE Services	1.9931	1.124	2.2402
112 Grades 4-8 with ESE Services	.0203	1.000	.0203
113 Grades 9-12 with ESE Services	(2.2514)	1.012	(2.2784)
130 ESOL	(1.5499)	1.184	(1.8351)
254 ESE Support Level 4	(10.6323)	3.644	(38.7441)
255 ESE Support Level 5	(.5400)	5.462	(2.9495)
Total	(9.6188)		(39.8545)

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>#0051</u>	<u>#0101</u>	<u>#0102</u>	
101 Basic K-3	.4445	.....	.....	.4445
102 Basic 4-8	.....	.....	.7495	.7495
103 Basic 9-12	.....	.....	.....	.0000
111 Grades K-3 with ESE Services	.....	.5000	.....	.5000
112 Grades 4-8 with ESE Services	1.0400	.....	(.0002)	1.0398
113 Grades 9-12 with ESE Services	.....	.....	.....	.0000
130 ESOL	(.4445)	.....	(.2493)	(.6938)
254 ESE Support Level 4	(.5000)	(.5000)	(.5000)	(1.5000)
255 ESE Support Level 5	(.5400)	.....	.....	(.5400)
Total	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹				<u>Balance Forward</u>
		<u>#0171</u>	<u>#0231</u>	<u>#7001</u>	<u>#7004</u>	
101	.4445	2.6112	.....	.3820	.6662	4.1039
102	.7495	.....	2.9910	.....	.5000	4.2405
103	.0000	.....	.....	.....	.....	.0000
111	.5000	.5001	.....	(.3820)	.....	.6181
112	1.0398	.....	(2.0604)	.....	1.1664	.1458
113	.0000	.....	.....	.....	.....	.0000
130	(.6938)	(.6112)	(.2449)	.....	.....	(1.5499)
254	(1.5000)	(2.5001)	(.7473)	.....	(.4170)	(5.1644)
255	<u>(.5400)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5400)</u>
Total	<u>.0000</u>	<u>.0000</u>	<u>(.0616)</u>	<u>.0000</u>	<u>1.9156</u>	<u>1.8540</u>

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

<u>No.</u>	<u>Brought Forward</u>	<u>Proposed Adjustments</u> ¹			<u>Total</u>
		<u>#7006</u>	<u>#8001*</u>	<u>#9060</u>	
101	4.1039	.....	.....	(1.0750)	3.0289
102	4.2405	.....	(1.8521)	.....	2.3884
103	.0000	2.4165	(4.4924)	.....	(2.0759)
111	.6181	.....	.....	1.3750	1.9931
112	.1458	.1067	(.2322)	.....	.0203
113	.0000	(2.2497)	(1.0017)	1.0000	(2.2514)
130	(1.5499)	.....	.....	.....	(1.5499)
254	(5.1644)	(3.4679)	.....	(2.0000)	(10.6323)
255	<u>(.5400)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(.5400)</u>
Total	<u>1.8540</u>	<u>(3.1944)</u>	<u>(7.5784)</u>	<u>(.7000)</u>	<u>(9.6188)</u>

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

*Charter School

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

Overview

Santa Rosa County District School Board (District) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2020-21* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

Findings

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.

Proposed Net Adjustments (Unweighted FTE)

Districtwide – Reporting in ESE Programs 254 and 255

1. [Ref. 101] Our analysis of the reported PK-12 FTE student totals in the DOE *Comprehensive Management Information System*, an integrated information system for education management, as indicated by the FTE report, File 71.345, disclosed a 31 percent increase in the funding of FTE related to Program No. 254 (ESE Support Level 4) and Program No. 255 (ESE Support Level 5) between the October 2020 and February 2021 reporting survey periods. The District indicated that the FTE reported in these Programs was underreported during the October 2020 survey period which may have been attributed to issues presented when transitioning to the District's Web-based system for scheduling and attendance record keeping (Focus). Based on further inquiry with District personnel, we were provided additional documentation for ten ESE students (not in our tests) that indicated the students' records were inaccurate. Seven students were entered into Focus using incorrect enrollment records and three PK students were incorrectly coded under Program No. 999 (Other Programs). Since these students were not included in the reportable FTE to DOE during the October 2020 survey period, the final resolution of this Finding and any applicable adjustment in FEFP funding for this underreporting of FTE during the October 2020 reporting survey period rests with the DOE.

.0000

Findings

Bagdad Elementary School (#0051)

2. [Ref. 5101] The *ELL Student Plan* for the 2020-21 school year for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	.4445	
130 ESOL	(.4445)	.0000

3. [Ref. 5102] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.0400	
254 ESE Support Level 4	(.5000)	
255 ESE Support Level 5	(.5400)	.0000
		<u>.0000</u>

Gulf Breeze Elementary School (#0101)

4. [Ref. 10101] The signed IEP covering the 2020-21 school year for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
		<u>.0000</u>

Gulf Breeze Middle School (#0102)

5. [Ref. 10201] One student was incorrectly reported in Program No. 112 (Grades 4-8 with ESE Services). The student was dismissed from the ESE Program on November 14, 2019, prior to the October 2020 reporting survey period and should have been reported in the Basic Program. We propose the following adjustment:

102 Basic 4-8	.5002	
112 Grades 4-8 with ESE Services	(.5002)	.0000

6. [Ref. 10202] The IEP for one ESE student dated December 3, 2020, was not accompanied by a *Matrix of Services* form to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

112 Grades 4-8 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

Findings

Gulf Breeze Middle School (#0102) (Continued)

7. [Ref. 10271] One teacher taught Language Arts to a class that included an ELL student but was not certified in ESOL and was not approved by the School Board to teach out of field. We also noted that the student's parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	.0831	
130 ESOL	<u>(.0831)</u>	.0000

8. [Ref. 10272] One teacher taught a Basic subject area course to a class that included an ELL student but had earned only 18 of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1662	
130 ESOL	<u>(.1662)</u>	.0000
		<u>.0000</u>

S. S. Dixon Primary School (#0171)

9. [Ref. 17101] The signed IEPs covering the 2020-21 school year for two ESE students were not available at the time of the audit and could not be subsequently located. We propose the following adjustment:

101 Basic K-3	2.0000	
254 ESE Support Level 4	<u>(2.0000)</u>	.0000

10. [Ref. 17102] The *Matrix of Services* form for one ESE student was not reviewed or updated when the student's new IEP was developed. District personnel indicated that this was a clerical error; however, we could not validate the dates provided. We propose the following adjustment:

111 Grades K-3 with ESE Services	.5001	
254 ESE Support Level 4	<u>(.5001)</u>	.0000

11. [Ref. 17171] 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:

101 Basic K-3	.6112	
130 ESOL	<u>(.6112)</u>	.0000
		<u>.0000</u>

Findings

Hobbs Middle School (#0231)

12. [Ref. 23101] The IEPs for two ESE students were not signed by the meeting participants. In addition, School records did not demonstrate that the parents of one student were invited to the IEP development meeting. We propose the following adjustment:

102 Basic 4-8	1.5002	
112 Grades 4-8 with ESE Services	<u>(1.5002)</u>	.0000

13. [Ref. 23102] One ESE student was reported for 1,825 CMW and .5833 FTE in the October 2020 reporting survey; however, the School's bell schedule supported 1,565 CMW of instruction and .5217 FTE, resulting in overreported FTE of .0616. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>(.0616)</u>	(.0616)
----------------------------------	----------------	---------

14. [Ref. 23171] One teacher taught a Basic subject area course to a class that included an ELL student but had earned none of the 60 in-service training points in ESOL strategies required by SBE Rule 6A-6.0907, FAC, and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.0809	
130 ESOL	<u>(.0809)</u>	.0000

15. [Ref. 23172] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Social Science and obtained certification in ESE on January 5, 2021, after the October 2020 reporting survey period, but taught courses that required certifications in both ESE and Elementary Education during the October 2020 and February 2021 reporting survey periods. We also noted that the students' parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

102 Basic 4-8	1.2459	
112 Grades 4-8 with ESE Services	(.4986)	
254 ESE Support Level 4	<u>(.7473)</u>	.0000

16. [Ref. 23173] One teacher taught a Middle/Junior Intensive Language Arts course that included ELL students but had earned none of the 300 in-service points in ESOL strategies required by SBE Rule 6A-1.0503 FAC, and the teacher's in-service training timeline. We propose the following adjustment:

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Hobbs Middle School (#0231) (Continued)

102 Basic 4-8	.1640	
130 ESOL	(.1640)	.0000
		<u>(.0616)</u>

Santa Rosa Online Virtual Instruction Program (#7001)

17. [Ref. 700102] One ESE student's IEP was not completed until May 12, 2021, which was after the October 2020 and February 2021 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.3820	
111 Grades K-3 with ESE Services	(.3820)	.0000
		<u>.0000</u>

Santa Rosa Virtual Franchise (#7004)

18. [Ref. 700401] Six virtual education students (four students in our Basic test, one student in our Basic with ESE Services test, and one student in our ESE Support Levels 254 and 255 test) were reported for a combined total of 23 courses for one semester's FTE during the June 2021 reporting survey period; however, the students had successfully completed two semesters for each of the courses. In addition, the *Matrix of Services* (*Matrix*) form for one student reported in Program No. 254 (ESE Support Level 4) was incorrectly completed. Specifically, the *Matrix* indicated that the student would receive supervision to ensure physical safety during the majority of activities; however, the student was receiving virtual instruction at home. We propose the following adjustment:

101 Basic K-3	.6662	
102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	1.1664	
254 ESE Support Level 4	(.4170)	<u>1.9156</u>
		<u>1.9156</u>

Santa Rosa Virtual Instruction Course Offerings (#7006)

19. [Ref. 700601] Six ESE students did not receive virtual instruction through a DOE-approved provider contrary to Section 1002.45(2), Florida Statutes, which requires the DOE to annually publish a list of providers approved to offer virtual instruction programs for funding through the FEFP. Consequently, the courses were not eligible to be (*Finding Continues on Next Page*)

Findings

Santa Rosa Virtual Instruction Course Offerings (#7006) (Continued)

reported for FEFP funding. In addition, the IEP for one student was not accompanied by a *Matrix of Services (Matrix)* form to support the student's reporting in Program No. 254 and the *Matrix* forms for five students incorrectly included a rating in Domain C for supervision to ensure physical safety; however, the students were receiving remote learning instruction at home. We propose the following adjustment:

254 ESE Support Level 4	<u>(3.3011)</u>	(3.3011)
-------------------------	-----------------	----------

20. [Ref. 700602] The FTE for two courses was incorrectly reported for one virtual education ESE student. The student successfully completed two year-long courses (or .1667 FTE per course, totaling .3334 FTE); however, the courses were reported for .0500 and .1767 FTE, totaling .2267 FTE, resulting in underreported FTE of .1067. We propose the following adjustment:

112 Grades 4-8 with ESE Services	<u>.1067</u>	.1067
----------------------------------	--------------	-------

21. [Ref. 700671/72] Two teachers were not properly certified and were not approved by the School Board to teach out of field. The teachers held certification in ESE but taught courses that also required certification in Elementary Education. We also noted that the students' parents were not notified of the teachers' out-of-field status. We propose the following adjustments:

<u>Ref. 700671</u>		
103 Basic 9-12	.2502	
113 Grades 9-12 with ESE Services	(.0834)	
254 ESE Support Level 4	<u>(.1668)</u>	.0000

<u>Ref.700672</u>		
103 Basic 9-12	2.1663	
113 Grades 9-12 with ESE Services	<u>(2.1663)</u>	.0000
		<u>(3.1944)</u>

Learning Academy of Santa Rosa (#8001) Charter School

22. [Ref. 800101] Our examination of the attendance procedures disclosed that the principal did not certify student attendance for the 2020-21 school year as required by SBE Rule 6A-1.044(10), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*. Specifically, *(Finding Continues on Next Page)*

Findings

Learning Academy of Santa Rosa (#8001) Charter School (Continued)

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 FTE survey (i.e., at least four times per year). The certification would be a formal statement 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 also noted that, contrary to SBE Rule 6A-1.044(3), FAC, and the DOE's *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, the School did not retain attendance records completed by substitute teachers. Since we were able to verify that our test students were in attendance at least 1 day of the reporting survey periods, we present this disclosure finding with no proposed adjustment.

.0000

23. [Ref. 800102] One Basic student was not in attendance during the October 2020 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.5000)	(.5000)
----------------	---------	---------

24. [Ref. 800103] Our examination of the School's instructional calendar and bell schedule disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent to students as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A- 1.045111, FAC; and *FTE General Instructions 2020-21*, page 1. Specifically, we noted that the schedules for 95 students (5 students were in our Basic test and 2 students were in our Basic with ESE Services test) were incorrectly reported. Our recalculation of the actual hours of instruction disclosed a total of 830.42 hours, resulting in overreported FTE of 7.0784 FTE. We propose the following adjustment:

102 Basic 4-8	(1.8521)	
103 Basic 9-12	(3.9924)	
112 Grades 4-8 with ESE Services	(.2322)	
113 Grades 9-12 with ESE Services	(1.0017)	(7.0784)
		(7.5784)

ESE Development Center (#9060)

25. [Ref. 906004] PK student course schedules were incorrectly reported. The School's daily instructional schedule supported 1,675 instructional minutes per week and (*Finding Continues on Next Page*)

Findings

ESE Development Center (#9060) (Continued)

met the minimum reporting of CMW; however, the student course schedules were reported for 1,870 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's instructional schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect the students' ultimate funding level. We present this disclosure finding with no proposed adjustment:

.0000

26. [Ref. 906001] One ESE student was not in attendance during the February 2021 reporting survey period; therefore, the student should not have been reported for FEFP funding. We propose the following adjustment:

254 ESE Support Level 4	(.5000)	(.5000)
-------------------------	---------	---------

27. [Ref. 906002] Reviewed or updated *Matrix of Services* forms were not available to support the reporting of two ESE students in Program No. 254 (ESE Support Level 4). In addition, an IEP covering the February 2021 reporting survey was not available for one of the students. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	(1.5000)	(.5000)

28. [Ref. 906003] The course schedules of three students reported in our Basic test were incorrectly reported in Program No. 101 (Basic K-3). The School's records included valid IEPs that supported each student's placement in Program No. 111 (Grades K-3 with ESE Services). In addition, one of the students was reported for 90 CMW rather than the scheduled 450 CMW. We propose the following adjustment:

101 Basic K-3	(1.0750)	
111 Grades K-3 with ESE Services	1.3750	.3000
		(.7000)

Proposed Net Adjustment

(9.6188)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) *ELL Student Plans* are timely prepared, contain proper documentation to support the students' ESOL placements, and are retained in readily accessible files; (2) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely dated, properly completed, reflect only services indicated on the students' IEPs and maintained in the students' files; (3) all required participants are involved in the development of students' IEPs and documentation of this participation is maintained in the students' files; (4) 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; (5) parents are timely invited to attend their child's IEP or EP meeting and these meetings include the required participants' input which is documented and maintained in each student's file; (6) only virtual instruction provided by a DOE-approved provider is reported for FEFP funding; (7) 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*; (8) only students who are in membership and in attendance at least 1 day during the reporting survey period are reported for FEFP funding; (9) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (10) 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 or Charter School Board to teach out of field, and the students' parents are properly notified of the teacher's out-of-field placement; and (11) out-of-field teachers earn in-service training points required by SBE Rules 6A-1.0503 and 6A 6.0907, FAC, and in accordance with the teachers' in-service training timelines.

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

REGULATORY CITATIONS

Reporting

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

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

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*
SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*
SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*
FTE General Instructions 2020-21

Attendance

Section 1003.23, Florida Statutes, *Attendance Records and Reports*
SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*
FTE General Instructions 2020-21
Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

ESOL

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

Career Education On-The-Job Attendance

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

Career Education On-The-Job Funding Hours

FTE General Instructions 2020-21

Exceptional Education

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

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

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

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

Teacher Certification

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

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

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

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

Section 1012.56, Florida Statutes, *Educator Certification Requirements*

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

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

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

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

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

Virtual Education

Section 1002.321, Florida Statutes, *Digital Learning*

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

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

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

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

Charter Schools

Section 1002.33, Florida Statutes, *Charter Schools*

NOTES TO SCHEDULES

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

A summary discussion of the significant features of the Santa Rosa 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 Santa Rosa 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 Santa Rosa 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 36 schools other than charter schools, 2 charter schools, 1 cost center, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$137.6 million was provided through the FEFP to the District for the District-reported 26,675.08 unweighted FTE as recalibrated, which included 97.81 unweighted FTE as recalibrated for charter schools. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. FEFP

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

3. FTE Student Enrollment

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

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

4. Recalibration of FTE to 1.0

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. 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*

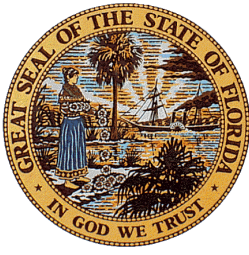
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT

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 – Reporting in ESE Programs 254 and 255	1
1. Bagdad Elementary School	2 and 3
2. Gulf Breeze Elementary School	4
3. Gulf Breeze Middle School	5 through 8
4. S. S. Dixon Primary School	9 through 11
5. Hobbs Middle School	12 through 16
6. Radford M. Locklin Technical College	NA
7. Santa Rosa Online Virtual Instruction Program	17
8. Santa Rosa Virtual Franchise	18
9. Santa Rosa Virtual Instruction Course Offerings	19 through 21
10. Learning Academy of Santa Rosa*	22 through 24
11. ESE Development Center	25 through 28

* Charter School



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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



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

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

INDEPENDENT AUDITOR'S REPORT

Report on Student Transportation

We have examined the Santa Rosa County District School Board's (District's) compliance with State requirements relating to the classification, assignment, and verification of student transportation as reported under the Florida Education Finance Program for the fiscal year ended June 30, 2021. These requirements are found primarily in Chapter 1006, Part I, E. and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *FTE General Instructions 2020-21 (Appendix G)* issued by the Department of Education.

Management's Responsibility for Compliance

District management is responsible for the District's compliance with the aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of student transportation reported by the District under the Florida Education Finance Program complied with State requirements in all material respects.

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

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

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

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

Opinion

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

Other Reporting Required by *Government Auditing Standards*

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

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

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

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

Purpose of this Report

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
January 24, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Santa Rosa 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 (378) 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 (22,651) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
Hazardous Walking	476
IDEA – PK through Grade 12, Weighted	1,079
All Other FEFP Eligible Students	<u>21,096</u>
Total	<u>22,651</u>

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

Our examination results are summarized below:

<u>Description</u>	<u>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 understated.	3	-	-
Our tests included 350 of the 22,651 students reported as being transported by the District.	-	13	(5)
In conjunction with our general tests of student transportation we identified certain issues related to 1,073 additional students.	-	<u>1,073</u>	<u>(1,073)</u>
Total	<u>3</u>	<u>1,086</u>	<u>(1,078)</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

Santa Rosa 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 July⁸ and October 2020 reporting survey periods and the February and June 2021 reporting survey periods. Adjusted students who were in more than one reporting survey period are accounted for by reporting survey period. For example, a student included in our tests twice (e.g., once for the October 2020 reporting survey period and once for the February 2021 reporting survey period) will be presented in our Findings as two test students.

1. [Ref. 51] In the 2020-21 school year, the District transitioned to Focus, a Web-based student information system. The District Transportation Department created a test data file for the Information Technology Services Department to use for a trial run to ensure that the transportation data would be properly processed and reported for the initial reporting survey utilizing Focus. Our audit disclosed that the District inadvertently sent the test data file to the DOE for the October 2020 reporting survey period rather than the actual survey data file. As a result, the number of funded student riders was overreported by 1,066 and the number of buses in operation was underreported by four. DOE's *FTE General Instructions 2020-21, Appendix G*, page 1, provides that "it is imperative that school districts report accurate information regarding school bus ridership."

We also noted that the number of buses in operation were overreported by one bus in the February 2021 reporting survey period due to a bus driver report having been miscoded. We propose the following adjustments:

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

<u>Findings</u>		<u>Students Transported Proposed Net Adjustments</u>
-----------------	--	--

October 2020 Survey

Number of Buses in Operation 4

90 Days in Term

Hazardous Walking	(118)	
IDEA - PK through Grade 12, Weighted	(54)	
All Other FEFP Eligible Students	(894)	(1,066)

February 2021 Survey

Number of Buses in Operation (1)

Number of Buses Adjusted 3

2. [Ref. 52] Our general tests disclosed that 11,466 students were reported for an incorrect number of DIT in the February 2021 and June 2021 reporting survey periods. The students were reported for 90 DIT rather than 85 and 10 DIT, respectively, in accordance with the District's instructional calendar. We propose the following adjustments:

February 2021 Survey

90 Days in Term

Hazardous Walking	(189)	
IDEA - PK through Grade 12, Weighted	(509)	
All Other FEFP Eligible Students	(10,596)	

85 Days in Term

Hazardous Walking	189	
IDEA - PK through Grade 12, Weighted	509	
All Other FEFP Eligible Students	10,596	

June 2021 Survey

90 Days in Term

IDEA - PK through Grade 12, Weighted	(144)	
All Other FEFP Eligible Students	(28)	

10 Days in Term

IDEA - PK through Grade 12, Weighted	144	
All Other FEFP Eligible Students	<u>28</u>	0

3. [Ref. 53] Our general tests disclosed that two PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. District records did
(Finding Continues on Next Page)

Findings

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:

February 2021 Survey

85 Days in Term

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

4. [Ref. 54] Our general tests disclosed that one student was incorrectly reported for State transportation. The student was enrolled in Santa Rosa Virtual Franchise and did not require transportation services. Consequently, the student was not eligible for State transportation funding. We propose the following adjustment:

October 2020 Survey

90 Days in Term

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

5. [Ref. 55] Our general tests disclosed that five students (three students were in our test) were not marked as riding the bus (four students) or not listed on the bus driver's report (one student) during the applicable reporting survey periods. We propose the following adjustments:

October 2020 Survey

90 Days in Term

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

February 2021 Survey

85 Days in Term

All Other FEFP Eligible Students	(3)	(5)
----------------------------------	-----	-----

6. [Ref. 56] Two PK students in our general test were incorrectly reported in the Hazardous Walking ridership category. Only students attending an elementary school serving grades Kindergarten through 6 are eligible to be reported in the Hazardous Walking ridership category. We propose the following adjustments:

October 2020 Survey

90 Days in Term

Hazardous Walking	(1)	
-------------------	-----	--

February 2021 Survey

85 Days in Term

Hazardous Walking	(1)	(2)
-------------------	-----	-----

Findings

7. [Ref. 57] Eight students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. An IEP was not available for one student and seven students' IEPs did not indicate that the students met at least one of the five criteria required for reporting in the weighted ridership category. We determined that the students were eligible to be reported in the Hazardous Walking ridership category (one student) or in the All Other FEFP Eligible Students ridership category (seven students). We propose the following adjustments:

February 2021 Survey

85 Days in Term

Hazardous Walking	1	
IDEA - PK through Grade 12, Weighted	(7)	
All Other FEFP Eligible Students	6	

June 2021 Survey

10 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>1</u>	0

8. [Ref. 58] District records did not evidence that two students in our test were enrolled in school during the June 2021 reporting survey period. We propose the following adjustment:

June 2021 Survey

10 Days in Term

All Other FEFP Eligible Students	<u>(2)</u>	<u>(2)</u>
----------------------------------	------------	------------

Proposed Net Adjustment		<u>(1,078)</u>
--------------------------------	--	-----------------------

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Santa Rosa County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) survey data is accurately reported, including the number of student riders in each ridership category and the number of buses in operation; (2) the number of DIT is accurately reported; (3) only PK students classified as students with disabilities under IDEA or whose parent is enrolled in a Teenage Parent Program are reported for State transportation funding; (4) virtual education students who receive their instruction at home are not reported for State transportation funding; (5) only those students who are in membership and recorded on bus driver reports as having been transported to an FEFP-eligible program on at least 1 day during the 11-day window of the reporting survey period are reported for State transportation funding; (6) only eligible students reported in the Hazardous Walking ridership category are reported for State transportation funding; and (7) students who are reported in a weighted ridership category are documented as having met at least one of the five criteria required for weighted classification as indicated on each student's IEP which are retained in readily accessible files.

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 Santa Rosa 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 Santa Rosa County

For the fiscal year ended June 30, 2021, the District received \$7.1 million for student transportation as part of the State funding through the FEFP. The District's student transportation reported by survey period was as follows:

<u>Survey Period</u>	<u>Number of Vehicles</u>	<u>Number of Funded Students</u>	<u>Number of Courtesy Riders</u>
October 2020	178	11,185	2,576
February 2021	183	11,294	2,658
June 2021	<u>17</u>	<u>172</u>	<u>1</u>
Totals	<u>378</u>	<u>22,651</u>	<u>5,235</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



Mike Thorpe, Assistant Superintendent
for Curriculum, Instruction and Assessment

6032 Hwy. 90, Room 201 Milton, Florida 32570-6706

Phone: 850/983-5041

Cellular: 850/698-6158

Facsimile: 850/665-0836

E-mail: ThorpeM@santarosa.k12.fl.us

January 24, 2023

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

Dear Auditor General Norman,

The School District of Santa Rosa County accepts your preliminary and tentative report of examination findings with regard to our compliance to state requirements for reporting of full-time equivalent (FTE) students for the fiscal year ending June 30, 2021. We have reviewed your recommendations for improvement and plan to implement corrective action as detailed in the plan to follow. It is the desire of the Santa Rosa County School District to report all FTE in accordance with state law and state regulations. We will make every effort to keep accurate records and files and do so in a timely manner.

Full Time Equivalent Students

ESE (Programs 111, 112, 113, 254 and 255)

Findings 101, 5102, 10101, 10201, 10202, 17101, 17102, 23101, 23102, 23172, 700102, 700401, 700601, 700602, 700671/72, 800101, 906004, 800102, 800103, 906001, 9006002, and 906003

The findings in ESE revolved primarily around the timeliness of supporting documents for proper FTE coding and in some cases the absence of supporting documents or signatures. The Assistant Superintendent for Curriculum and Instruction will meet with the members of the ESE department responsible for ensuring appropriate corrective action takes place. In this meeting, the list of findings will be reviewed and discussion about training and information sharing needed to improve record keeping and procedures will take place. As a result, training designed to minimize FTE reporting errors will take place in the Spring of the 2022-23 school year and be reinforced with refresher training at the beginning of the 2023-24 school year for ESE staff as appropriate. Internal auditing will occur regularly to help ensure proper reporting and record keeping. The Director of Exceptional Student Education is the person responsible for ensuring this corrective action takes place. In specific reference to finding #800101, the Assistant Superintendent for Curriculum & Instruction will work directly with charter school principals to ensure they have the access needed to certify attendance. Training will also be provided to key leadership in the charter schools to ensure these schools have a complete understanding of the connection between FTE and attendance.

"To love, educate, and prepare all students for graduation and a successful future"

ESOL (Program 130)

Findings 5101, 10271, 10272, 17171, 23171, and 23173

The findings in ESOL revolved primarily around supporting documents regarding the proper notification of parents when a teacher was not ESOL endorsed and the absence of supporting evidence of appropriate ELL Plan documentation. The Assistant Superintendent for Curriculum and Instruction will meet with the ESOL Coordinator to review the findings and ensure appropriate corrective action takes place. As a result, training designed to minimize FTE reporting errors will occur at the beginning of the 2023-24 school year for ESOL staff as appropriate. Internal auditing will occur periodically to help ensure proper reporting and record keeping. Additionally, the Assistant Superintendent for Curriculum and Instruction will meet with the Assistant Superintendent for Human Resources and any other appropriate staff to review the ESOL teacher certification findings. As a result, training with school site principals will occur prior to the beginning of the 2023-24 school year. This training will include a review of the audit findings, as well as, suggestions for corrective action. Each principal, or their designee, will conduct an internal audit after each survey period to ensure parent notification of out of field teachers has occurred. Also, this internal audit will check for copies of the parent letters in each student's file. The ESOL Program Facilitator is the person responsible for ensuring this corrective action takes place and will also be the individual who verifies proper placement of the parent letter.

Student Transportation

Findings 51, 52, 53, 54, 55, 56, 57, 58,

These findings center on record keeping. Instances of missing documentation for ESE funding along with failure to make reporting adjustments based on actual attendance during the survey period, resulted in these findings. The Assistant Superintendent for Curriculum and Instruction will review the findings with the Director of Purchasing and the Assistant Superintendent of Administrative Services and other student transportation staff as needed. The Director of Purchasing will work with the transportation staff to design and deliver a training to help minimize reporting errors in the future. This training will be delivered prior to June 30, 2023 in order to minimize reporting errors during the summer surveys. Additionally, the Assistant Superintendent for Curriculum and Instruction will meet with Information Technology leaders to discuss the process for submitting data files to DOE. An internal auditing will occur after each submission to DOE to verify the correct file has been submitted.

This concludes our plan for corrective action based on the preliminary and tentative examination findings for the audit of the fiscal year ending June 30, 2021. Do not hesitate to contact us if any further questions arise.

Sincerely,



Dr. Karen Barber
Superintendent



Prepared by Michel Thorpe
Assistant Superintendent