

**MONROE 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, Theresa Axford served as Superintendent and the following individuals served as Board members:

	<u>District No.</u>
Bobby Highsmith	1
Andy Griffiths, Vice Chair from 11-17-20	2
Mindy Conn, Chair through 11-16-20	3
John R. Dick, Chair from 11-17-20, Vice Chair through 11-16-20	4
Dr. Sue Woltanski	5

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

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

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MONROE COUNTY DISTRICT SCHOOL BOARD
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MONROE COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

CMW	Class Minutes, Weekly
DEUSS	Date Entered United States School
DIT	Days in Term
DOE	Department of Education
DJJ	Department of Juvenile Justice
ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
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 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 Monroe 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
ESOL	111	16	14%	18	1	6%
ESE Support Levels 4 and 5	27	-	NA	12	-	NA
Career Education 9-12	46	-	NA	14	-	NA
Totals	<u>184</u>	<u>16</u>		<u>44</u>	<u>1</u>	

- Exceptions involving the reported ridership classification or eligibility for State transportation funding for 31 of the 228 students in our student transportation test as well as exceptions for 11 students identified in our general tests.

Noncompliance related to the reported FTE student enrollment resulted in 30 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 3.3976 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 32.4366 (32.3577 applicable to District schools other than charter schools and .0789 applicable to charter schools). Noncompliance related to student transportation resulted in 6 findings and a proposed net adjustment of negative 34 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 \$140,110 (negative 32.4366 times \$4,319.49), of which \$139,769 is applicable to District schools other than charter schools and \$341 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 Monroe 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 Monroe County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 15 schools¹ other than charter schools, 6 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$5.2 million was provided through the FEFP to the District for the District-reported 7,986.77 unweighted FTE as recalibrated, which included 1,038.28 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.

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

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

School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year, 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. 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 \$1.1 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.

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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 Monroe 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 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 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 Monroe 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 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 26, 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 Monroe County District School Board (District) reported to the DOE 7,986.77 unweighted FTE as recalibrated, which included 1,038.28 unweighted FTE as recalibrated for charter schools, at 15 District schools other than charter schools, 6 charter schools, and 3 virtual education cost centers.

Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 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, including charter schools, as well as the virtual education cost centers in the District that offered virtual instruction in the FEFP-funded programs. The population of students (6,530) 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 18 of the 111 students in our ESOL test,⁴ 12 of the 27 students in our ESE Support Levels 4 and 5 test,⁵ and 14 of the 46 students in our Career Education 9-12 test.⁶ Sixteen (14 percent) of the 111 students in our ESOL test attended charter schools and 1 (6 percent) of the 18 students with exceptions attended charter schools. None of the 27 students in our ESE Support Levels 4 and 5 test and none of the 46 students in our Career Education 9-12 test attended 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	12	4,675	118	2	5,361.8900	91.9195	12.9321
Basic with ESE Services	23	12	1,378	78	0	1,857.7400	66.0158	5.8651
ESOL	15	10	389	111	18	545.0100	77.2310	(13.3155)
ESE Support Levels 4 and 5	10	6	34	27	12	65.1000	24.4074	(5.8651)
Career Education 9-12	4	2	<u>54</u>	<u>46</u>	<u>14</u>	<u>157.0300</u>	<u>9.1908</u>	<u>(3.0142)</u>
All Programs	24	12	<u>6,530</u>	<u>380</u>	<u>46</u>	<u>7,986.7700</u>	<u>268.7645</u>	<u>(3.3976)</u>

⁴ For ESOL, the material noncompliance is composed of Findings 1, 2, 3, 6, 13, 15, 23, and 30 on *SCHEDULE D*.

⁵ For ESE Support Levels 4 and 5, the material noncompliance is composed of Findings 4, 7, 8, 9, 16, and 21 on *SCHEDULE D*.

⁶ For Career Education 9-12, the material noncompliance is composed of Findings 5 and 10 on *SCHEDULE D*.

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (361, of which 317 are applicable to District schools other than charter schools and 44 are applicable to charter schools), consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12, or taught courses to ELL students. From the population of teachers, we selected 112 and found exceptions for 3 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			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
102 Basic 4-8	2.7544	1.000	2.7544
103 Basic 9-12	9.7491	1.012	9.8661
111 Grades K-3 with ESE Services	.4250	1.124	.4777
112 Grades 4-8 with ESE Services	3.4374	1.000	3.4374
113 Grades 9-12 with ESE Services	2.0027	1.012	2.0267
130 ESOL	(12.8869)	1.184	(15.2581)
254 ESE Support Level 4	.3170	3.644	1.1551
255 ESE Support Level 5	(6.1821)	5.462	(33.7666)
300 Career Education 9-12	(3.0142)	1.012	(3.0504)
Subtotal	(3.3976)		(32.3577)
Charter Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
102 Basic 4-8	.4286	1.000	.4286
130 ESOL	(.4286)	1.184	(.5075)
Subtotal	.0000		(.0789)
Total of Schools			
No. Program¹	Proposed Net Adjustment²	Cost Factor	Weighted FTE³
102 Basic 4-8	3.1830	1.000	3.1830
103 Basic 9-12	9.7491	1.012	9.8661
111 Grades K-3 with ESE Services	.4250	1.124	.4777
112 Grades 4-8 with ESE Services	3.4374	1.000	3.4374
113 Grades 9-12 with ESE Services	2.0027	1.012	2.0267
130 ESOL	(13.3155)	1.184	(15.7656)
254 ESE Support Level 4	.3170	3.644	1.1551
255 ESE Support Level 5	(6.1821)	5.462	(33.7666)
300 Career Education 9-12	(3.0142)	1.012	(3.0504)
Total	(3.3976)		(32.4366)

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>#0041</u>	<u>#0101</u>	<u>#0111</u>	
102 Basic 4-8	.....	.....	2.0690	2.0690
103 Basic 9-12	1.3841	8.0914	.....	9.4755
111 Grades K-3 with ESE Services	.....	.....	.....	.0000
112 Grades 4-8 with ESE Services	.....	.....	.....	.0000
113 Grades 9-12 with ESE Services	1.0000	.9398	.....	1.9398
130 ESOL	(1.3841)	(8.0914)	(2.0690)	(11.5445)
254 ESE Support Level 4	(1.0000)	.4999	.....	(.5001)
255 ESE Support Level 5	.....	(1.4397)	.....	(1.4397)
300 Career Education 9-12	<u>(2.5073)</u>	<u>(.5069)</u>	<u>.....</u>	<u>(3.0142)</u>
Total	<u>(2.5073)</u>	<u>(.5069)</u>	<u>.0000</u>	<u>(3.0142)</u>

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

No.	Brought Forward	<u>Proposed Adjustments</u> ¹				Balance Forward
		<u>#0131</u>	<u>#0321</u>	<u>#0341*</u>	<u>#7004</u>	
102	2.0690	.7854	.....	.4286	.....	3.2830
103	9.4755	.3570	.....	.....	(.0834)	9.7491
111	.0000	.....	.4250	.....	.....	.4250
112	.0000	.....	3.4374	.....	.....	3.4374
113	1.9398	.0629	.....	.....	.....	2.0027
130	(11.5445)	(1.1424)	.....	(.4286)	.....	(13.1155)
254	(.5001)	.8171	.....	.....	.....	.3170
255	(1.4397)	(.8800)	(3.8624)	.....	.....	(6.1821)
300	<u>(3.0142)</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>(3.0142)</u>
Total	<u>(3.0142)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>(.0834)</u>	<u>(3.0976)</u>

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

*Charter School

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments</u> ¹		
	<u>Brought Forward</u>	<u>#7023</u>	<u>Total</u>
102 Basic 4-8	3.2830	(.1000)	3.1830
103 Basic 9-12	9.7491	.....	9.7491
111 Grades K-3 with ESE Services	.4250	.....	.4250
112 Grades 4-8 with ESE Services	3.4374	.....	3.4374
113 Grades 9-12 with ESE Services	2.0027	.....	2.0027
130 ESOL	(13.1155)	(.2000)	(13.3155)
254 ESE Support Level 4	.3170	.....	.3170
255 ESE Support Level 5	(6.1821)	.....	(6.1821)
300 Career Education 9-12	<u>(3.0142)</u>	.....	<u>(3.0142)</u>
Total	<u>(3.0976)</u>	<u>(.3000)</u>	<u>(3.3976)</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

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

Findings

**Proposed Net
Adjustments
(Unweighted FTE)**

Our examination included the July and October 2020 reporting survey periods and the February and June 2021 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2020 reporting survey period, the February 2021 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Coral Shores High School (#0041)

1. [Ref. 4101] An ELL Committee was not convened for one ELL student within 30 school days prior to 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:

103 Basic 9-12	.3845	
130 ESOL	<u>(.3845)</u>	.0000

2. [Ref. 4102] The *ELL Student Plan* for one ELL student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

103 Basic 9-12	.2856	
130 ESOL	<u>(.2856)</u>	.0000

3. [Ref. 4103] One student was assessed English language proficient; however, an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

103 Basic 9-12	.7140	
130 ESOL	<u>(.7140)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Coral Shores High School (#0041) (Continued)

4. [Ref. 4104] The *Matrix of Services* form for one ESE student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

113 Grades 9-12 with ESE Services	1.0000	
254 ESE Support Level 4	<u>(1.0000)</u>	.0000

5. [Ref. 4105] Timecards for ten 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>(2.5073)</u>	<u>(2.5073)</u>
		<u>(2.5073)</u>

Key West High School (#0101)

6. [Ref. 10101] ELL Committees were not convened for eight ELL students by October 1 (two students) or within 30 school days (six students) prior to the students' DEUSS anniversary dates to consider the students' continued ESOL placements beyond 3 years from each student's DEUSS. We propose the following adjustment:

103 Basic 9-12	3.9094	
130 ESOL	<u>(3.9094)</u>	.0000

7. [Ref. 10102] The FTE for 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 to be provided both homebound and online instruction; however, the online instruction was not provided in a one-on-one instructional setting. Therefore, the FTE 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	.4398	
255 ESE Support Level 5	<u>(.4398)</u>	.0000

8. [Ref. 10103] Two ESE students were not reported correctly in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

254 ESE Support Level 4	.4999	
255 ESE Support Level 5	<u>(.4999)</u>	.0000

**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Key West High School (#0101) (Continued)

9. [Ref. 10104] The *Matrix of Services* form for one ESE student was not completed until October 12, 2020, which was after the October 2020 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
255 ESE Support Level 5	(.5000)	.0000

10. [Ref. 10105] Timecards for four 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	(.5069)	(.5069)
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11. [Ref. 10170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in English Grades 5-9 but taught courses that required certification in English Grades 6-12. We also noted that these students' (Grades 10-12) parents were not notified of the teacher's out-of-field status. We propose the following adjustment:

103 Basic 9-12	4.1820	
130 ESOL	(4.1820)	.0000
		(.5069)

Horace O'Bryant School (#0111)

12. [Ref. 11101] The course schedules for several students in our test were incorrectly reported. The School's bell schedules supported weekly instructional minutes ranging from 1,500 to 1,850 and met the minimum reporting of CMW; however, the students' course schedules were not always reported in agreement with the School's bell schedules. We noted differences ranging from 340 CMW to 555 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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Findings

Horace O’Bryant School (#0111) (Continued)

13. [Ref. 11102] ELL Committees for two ELL students were not convened within 30 school days prior to the 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	1.3125	
130 ESOL	<u>(1.3125)</u>	.0000

14. [Ref. 11170] One teacher taught Language Arts to a class that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach these students out of field until February 9, 2021, which was after the October 2020 reporting survey period. We also noted that the students’ parents were not notified of the teacher’s out-of-field status until February 10, 2021. We propose the following adjustment:

102 Basic 4-8	.7565	
130 ESOL	<u>(.7565)</u>	<u>.0000</u>
		<u>.0000</u>

Marathon School (#0131)

15. [Ref. 13101] ELL Committees for three ELL students were not convened by October 1 (one student) or within 30 school days prior (two students) to the 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	.7854	
103 Basic 9-12	.3570	
130 ESOL	<u>(1.1424)</u>	.0000

16. [Ref. 13102] The FTE for 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 to be provided both homebound and online instruction; however, the online instruction was not provided in a one-on-one instructional setting. Therefore, the FTE should have been reported in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

254 ESE Support Level 4	.8800	
255 ESE Support Level 5	<u>(.8800)</u>	.0000

Findings

Marathon School (#0131) (Continued)

17. [Ref. 13170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in ESE but taught a course that required certification in Visual Impaired and Orientation Mobility. We also noted that the student’s parents were not notified of the teacher’s out-of-field status. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.0629	
254 ESE Support Level 5	<u>(.0629)</u>	<u>.0000</u>
		<u>.0000</u>

Sugarloaf School (#0201)

18. [Ref. 20101] 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 prepared by the substitute teachers and student sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in the District’s Web-based system for scheduling and attendance recordkeeping (Focus) was reliable and evidenced the attendance of our test students and membership at least 1 day of each reporting survey period, we present this disclosure finding with no proposed adjustment.

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19. [Ref. 20102] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported weekly instructional minutes ranging from 1,770 to 1,800 and met the minimum reporting of CMW; however, the students’ course schedules were not always reported in agreement with the School’s bell schedules. We noted differences ranging from 150 CMW to 500 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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Findings

Plantation Key School (#0321)

20. [Ref. 32101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported weekly instructional minutes ranging from 1,775 to 1,810 and met the minimum reporting of CMW; however, the students’ course schedules were not always reported in agreement with the School’s bell schedules. We noted differences ranging from 485 CMW to 740 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment. .0000

21. [Ref. 32102] The FTE for six ESE students was incorrectly reported in Program No. 255 (ESE Support Level 5) based on the students’ placements in the Hospital and Homebound Program. The students were to be provided both homebound and online instruction; however, the online instruction was not provided in a one-on-one instructional setting. Therefore, the FTE should have been reported in Program No. 111 (Grades K-3 with ESE Services) or Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

111 Grades K-3 with ESE Services	.4250	
112 Grades 4-8 with ESE Services	3.4374	
255 ESE Support Level 5	<u>(3.8624)</u>	<u>.0000</u>
		<u>.0000</u>

Sigsbee Charter School (#0341)

22. [Ref. 34101] 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 prepared by the substitute teachers) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 day of each reporting survey period, we present this disclosure finding with no proposed adjustment. .0000

Findings

Sigsbee Charter School (#0341) (Continued)

23. [Ref. 34102] An ELL Committee was not convened by October 1 to consider one ELL student’s continued ESOL placement beyond 3 years from the student’s DEUSS. We propose the following adjustment:

102 Basic 4-8	.4286	
130 ESOL	(.4286)	<u>.0000</u>
		<u>.0000</u>

Treasure Village Montessori Charter School (#0371)

24. [Ref. 37101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported weekly instructional minutes ranging from 1,650 to 1,685 and met the minimum reporting of CMW; however, the students’ course schedules were not always reported in agreement with the School’s bell schedules. We noted differences ranging from 90 CMW to 640 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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25. [Ref. 37102] 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 prepared by the substitute teachers and student sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 day of each reporting survey period, we present this disclosure finding with no proposed adjustment.

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Findings

Ocean Studies Charter School (#0381)

26. [Ref. 38101] The course schedules for several students in our test were incorrectly reported. The School’s bell schedules supported 1,700 weekly instructional minutes and met the minimum reporting of CMW; however, the students’ course schedules were not reported in agreement with the School’s bell schedules. We noted differences ranging from 250 CMW to 370 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School’s bell schedules. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. We present this disclosure finding with no proposed adjustment.

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27. [Ref. 38102] 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., student sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 day of each reporting survey period, we present this disclosure finding with no proposed adjustment.

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Big Pine Academy (#0391)

Formerly known as Big Pine Neighborhood Charter School

28. [Ref. 39101] 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., student sign-in/sign-out sheets) to support the recorded attendance. Since we were able to verify the attendance activity in Focus was reliable and evidenced the attendance of our test students and membership at least 1 of the 11 days during each reporting survey period, we present this disclosure finding with no proposed adjustment.

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**Proposed Net
Adjustments
(Unweighted FTE)**

Findings

Monroe Virtual Franchise (#7004)

29. [Ref. 700401] The FTE for one virtual education student in our Basic test was incorrectly reported. School records did not demonstrate that the student had successfully completed a course during the 2020-21 school year; consequently, the course was not eligible for FEFP funding. We propose the following adjustment:

103 Basic 9-12	(.0834)	(.0834)
		(.0834)

Monroe Virtual Instruction Program (District Provided) (#7023)

30. [Ref. 702301] The FTE for two virtual education students (one student was in our Basic test and one student in our ESOL test) was incorrectly reported. School records did not demonstrate that the students had successfully completed the courses; consequently, the courses were not eligible for FEFP funding. We propose the following adjustment:

102 Basic 4-8	(.1000)	
130 ESOL	(.2000)	(.3000)
		(.3000)

Proposed Net Adjustment

(3.3976)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

RECOMMENDATIONS

We recommend that Monroe County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the English language proficiency of students being considered for placement or for continuation of their ESOL placement beyond the initial 3-year base period is assessed by October 1 if the students' DEUSS falls within the first 2 weeks of the school year, or within 30 school days prior to the students' DEUSS anniversary dates, and ELL Committees are timely convened subsequent to these assessments; (2) *ELL Student Plans* are timely prepared and are retained in the students' files; (3) students assessed as English language proficient are exited from the ESOL Program or retained based on documented criteria and placement recommendations of ELL Committees; (4) 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 are maintained in the students' files; (5) students in Career Education 9-12 who participate in OJT are reported in accordance with timecards that are accurately completed, signed and dated by the employer, and retained with signed and dated training agreements in readily accessible files or based on documented job searches; (6) schedules for students enrolled concurrently or intermittently in regular classroom instruction and in the Hospital and Homebound Program are reported in the appropriate programs; (7) student course schedules are reported in accordance with the schools' daily instructional and bell schedules; (8) 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*; (9) only virtual education courses that are timely and successfully completed are reported for FEFP funding, and such completion is supported by readily accessible and accurate documentation; and (10) teachers are properly certified, or if not properly certified, are approved by the school board to teach out of field, and the students' parents are notified of the teacher's out-of-field 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

NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT

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

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the appointed Superintendent of Schools. The District had 15 schools other than charter schools, 6 charter schools, and 3 virtual education cost centers serving PK through 12th-grade students.

For the fiscal year ended June 30, 2021, State funding totaling \$5.2 million was provided through the FEFP to the District for the District-reported 7,986.77 unweighted FTE as recalibrated, which included 1,038.28 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*

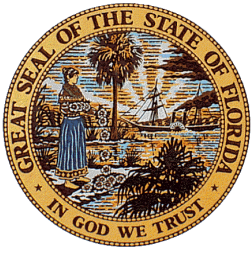
SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

NOTE B – TESTING FTE STUDENT ENROLLMENT
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2021. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. Coral Shores High School	1 through 5
2. Key West High School	6 through 11
3. Horace O'Bryant School	12 through 14
4. Marathon School	15 through 17
5. Sugarloaf School	18 and 19
6. Plantation Key School	20 and 21
7. Sigsbee Charter School*	22 and 23
8. Treasure Village Montessori Charter School*	24 and 25
9. Ocean Studies Charter School*	26 and 27
10. Big Pine Academy* (<i>Formerly known as Big Pine Neighborhood Charter School</i>)	28
11. Monroe Virtual Franchise	29
12. Monroe Virtual Instruction Program (District Provided)	30

* Charter School



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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 Monroe 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 Monroe 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 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. 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

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.

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 26, 2023

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS STUDENT TRANSPORTATION

Any student who is transported by the Monroe 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 (79) 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 (3,673) consisted of the total number of funded students reported by the District as having been transported for all reporting survey periods. (See NOTE A2.) The District reported students in the following ridership categories:

<u>Ridership Category</u>	<u>Number of Funded Students Transported</u>
IDEA – PK through Grade 12, Weighted	174
All Other FEFP Eligible Students	<u>3,499</u>
Total	<u>3,673</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 31 of 228 students in our student transportation test.⁸

⁸ For student transportation, the material noncompliance is composed of Findings 2, 3, 4, 5, and 6 on *SCHEDULE G*.

Our examination results are summarized below:

<u>Description</u>	<u>Students</u>	
	<u>With Exceptions</u>	<u>Proposed Net Adjustment</u>
Our tests included 228 of the 3,673 students reported as being transported by the District.	31	(25)
In conjunction with our general tests of student transportation we identified certain issues related to 11 additional students.	<u>11</u>	<u>(9)</u>
Total	<u>42</u>	<u>(34)</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

Monroe 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*.

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 July⁹ 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.

- [Ref. 51] Our general tests disclosed that 1,764 students were reported for an incorrect number of DIT. The students were reported for 84 and 96 DIT rather than 83 and 18 DIT in accordance with the District’s instructional calendar. We propose the following adjustments:

October 2020 Survey

84 Days in Term

IDEA - PK through Grade 12, Weighted	(79)	
All Other FEFP Eligible Students	(1,684)	

83 Days in Term

IDEA - PK through Grade 12, Weighted	79	
All Other FEFP Eligible Students	1,684	

June 2021 Survey

96 Days in Term

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

All Other FEFP Eligible Students	<u>1</u>	0
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**Students
Transported
Proposed Net
Adjustments**

⁹ Due to the COVID-19 pandemic, the District did not transport students during the July 2020 reporting survey period.

Findings

2. [Ref. 52] Our general tests disclosed that five students (one student was in our test) were incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The District did not provide documentation to support that the students were classified as students with disabilities under IDEA. We also noted that three of the students lived 2 miles or more from the students’ assigned school and were eligible to be reported in the All Other FEFP Eligible Students ridership category and the remaining two students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

83 Days in Term

IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	1	

February 2021 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	<u>2</u>	(2)

3. [Ref. 53] Our general tests disclosed that eight students (one student was in our test) were either not marked by the bus drivers as riding the bus (one student) or were not listed on the supporting bus drivers’ reports (seven students) during the applicable reporting survey periods; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

83 Days in Term

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

February 2021 Survey

96 Days in Term

All Other FEFP Eligible Students	<u>(7)</u>	(8)
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4. [Ref. 54] Eleven students in our test were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category. The IEPs for nine of the students did not indicate that the students met at least one of the five criteria required for reporting in a weighted ridership category. The IEPs for the remaining two students were not available at the time of our examination and could not be subsequently located. We also noted that five of the students lived 2 miles or more from the students’ assigned schools and were eligible to be reported in the All Other FEFP Eligible Students ridership category. *(Finding Continues on Next Page)*

**Students
Transported
Proposed Net
Adjustments**

Findings

The remaining six students were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

83 Days in Term

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

February 2021 Survey

96 Days in Term

IDEA - PK through Grade 12, Weighted	(8)	
All Other FEFP Eligible Students	<u>4</u>	(6)

5. [Ref. 55] Sixteen students in our test lived less than 2 miles from their assigned schools and were not otherwise eligible to be reported for State transportation funding. We propose the following adjustments:

October 2020 Survey

83 Days in Term

All Other FEFP Eligible Students	(8)	
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February 2021 Survey

96 Days in Term

All Other FEFP Eligible Students	<u>(8)</u>	(16)
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6. [Ref. 56] The IEPs for two students in our test did not document the need for Extended School Year services; consequently, the students were not eligible for State transportation funding during the June 2020 reporting survey period. We propose the following adjustment:

June 2021 Survey

18 Days in Term

IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	<u>(1)</u>	<u>(2)</u>

Proposed Net Adjustment

(34)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that Monroe County District School Board (District) management exercise more care and take corrective action, as appropriate, to ensure that: (1) the number of DIT are accurately reported and documentation is maintained to support that reporting; (2) only students whose IEPs document at least one of the five criteria required for weighted classification are reported in the weighted ridership category, and documentation is retained to support that reporting; (3) transportation management review database records for completeness and accuracy to ensure that only those students who are in membership and are documented as having been transported to an FEFP-eligible program at least 1 day during the reporting survey period are reported for State transportation funding; (4) 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 or more miles from their assigned schools; and (5) only ESE students requiring Extended School Year services as noted on the students' IEPs are reported for State transportation funding during the summer reporting survey periods.

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

REGULATORY CITATIONS

Section 1002.33, Florida Statutes, *Charter Schools*

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

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

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

FTE General Instructions 2020-21 (Appendix G)

NOTES TO SCHEDULES

NOTE A - SUMMARY STUDENT TRANSPORTATION

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

For the fiscal year ended June 30, 2021, the District received \$1.1 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	35	1,763	589
February 2021	36	1,897	611
June 2021	<u>8</u>	<u>13</u>	<u>1</u>
Totals	<u>79</u>	<u>3,673</u>	<u>1,201</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*

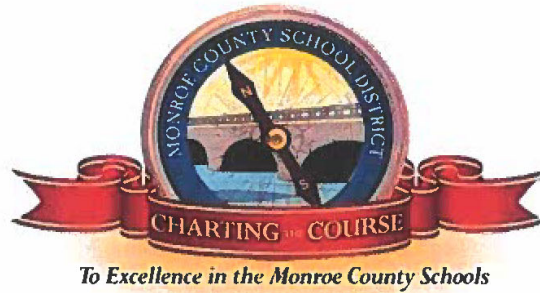
SBE Rules, Chapter 6A-3, FAC, *Transportation*

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

THERESA AXFORD
Superintendent of Schools



Members of the Board

District #2
ANDY GRIFFITHS
Chairperson

District #5
DR. SUE WOLTANSKI
Vice-Chairperson

District #1
DARREN HORAN

District #3
MINDY CONN

District #4
JOHN DICK

Audit Findings Responses

January 26, 2023

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

Attn: Aileen B. Peterson

Dear Ms. Norman:

Please find listed below the District's responses to the FEFP Audit for the fiscal year ended June 30, 2021:

1. [Ref. 4101] **CSHS: ELL Committee was not convened within 30 school days prior to DEUSS.** We are ensuring that ELL Committees are convened within 30 school days prior to DEUSS going forward.
2. [Ref. 4102] **CSHS: The ELL Student Plan was not available.** A digital version was later located. The role of EL Contact at this school has been reassigned.
3. [Ref. 4103] **CSHS: One student was assessed, but a committee meeting was not convened.** The role of EL Contact at this school has been reassigned.
4. [Ref. 4104] **CSHS Matrix of Services missing.** The Matrix is/was available, there was a computer glitch that has since been remedied.
5. [Ref. 4105] **CSHS Timecards Not Available for CTE Students.** Due to COVID, students were not always in attendance every day, which caused the timecards to not be available. Additional procedures have been put in place to ensure all timecards are submitted and retained by the school.
6. [Ref. 10101] **KWHS: ELL Committee was not convened by October 1 or within 30 school days prior to DEUSS.** We are ensuring that ELL Committees are convened within 30 school days prior to DEUSS going forward.

241 Trumbo Road • Key West, FL 33040
Tel. (305) 293-1400
www.KeysSchools.com


7. [Ref. 10102] **KWHS Hospital Homebound incorrectly coded.** Student(s) did receive full programmatic coursework and all courses instruction for a Hospital Homebound student. Due to Covid the services were remotely in a synchronous manner provided to limit infection per the health department.
8. [Ref. 10103] **KWHS Matrix of Services. 254 & 255 reported incorrectly** upon review there were two students who were listed in Focus as 254 however, their Matrix was a 255. The Matrix was the accurate number and it was a clerical error.
9. [Ref. 10104] **KWHS one completed after the FTE reporting period.** Typically, Matrix is completed after the IEP so this small delay is sometimes unavoidable.
10. [Ref. 10105] **KWHS Timecards Not Available for CTE Students.** Due to COVID, students were not always in attendance every day, which caused the timecards to not be available. Additional procedures have been put in place to ensure all timecards are submitted and retained by the school.
11. [Ref. 10170] **KWHS Teacher not Properly Certified.** The certification office has put in place additional procedures to ensure timely reporting to the board and parent notification. Reporting has been created to identify these issues immediately.
12. [Ref. 11101] **HOB Course Schedules were incorrectly reported.** We are providing specific training on scheduling within Focus to ensure that all course schedules are correct. We have also put in place reporting that will identify when there is an issue so it can be corrected immediately.
13. [Ref. 11102] **HOB: ELL Committee was not convened within 30 school days prior to DEUSS.** We are ensuring that ELL Committees are convened within 30 school days prior to DEUSS going forward.
14. [Ref. 11170] **HOB Teacher not Properly Certified.** The certification office has put in place additional procedures to ensure timely reporting to the board and parent notification. Reporting has been created to identify these issues immediately.
15. [Ref. 13101] **MHS: ELL Committee was not convened within 30 school days prior to DEUSS.** We are ensuring that ELL Committees are convened within 30 school days prior to DEUSS going forward.
16. [Ref. 13102] **MHS Hospital Homebound incorrectly coded.** Student (s) did receive full programmatic coursework and all courses instruction for a Hospital Homebound student. Due to Covid the services were remotely in a synchronous manner provided to limit infection per the health department.
17. [Ref. 13170] **MHS Teacher not Properly Certified.** The course information was incorrect and was not a course that required certification in visual impaired and orientation mobility. Reporting has been created to identify these issues immediately.

18. [Ref. 20101] **SLS Attendance Records were not Retained.** Schools are now required to retain all attendance records when there is a substitute taking attendance.
19. [Ref. 20102] **SLS Course Schedules were incorrectly reported.** We are providing specific training on scheduling within Focus to ensure that all course schedules are correct. We have also put in place reporting that will identify when there is an issue so it can be corrected immediately.
20. [Ref. 32101] **PKS Course Schedules were incorrectly reported.** We are providing specific training on scheduling within Focus to ensure that all course schedules are correct. We have also put in place reporting that will identify when there is an issue so it can be corrected immediately.
21. [Ref. 32102] **PKS Hospital Homebound incorrectly coded.** Student (s) did received full programmatic coursework and all courses instruction for a Hospital Homebound student. Due to Covid the services were remotely in a synchronous manner provided to limit infection per the health department.
22. [Ref. 34101] **Sigsbee Attendance Records were not Retained.** Schools are now required to retain all attendance records when there is a substitute taking attendance.
23. [Ref. 34102] **Sigsbee: An ELL Committee Meeting was not convened by Oct 1.** Even with the DOE Memo allowing extension to Nov 1, the father rescheduled multiple times due to health issues with the student's mother.
24. [Ref. 37101] **TVM Course Schedules were incorrectly reported.** We are providing specific training on scheduling within Focus to ensure that all course schedules are correct. We have also put in place reporting that will identify when there is an issue so it can be corrected immediately.
25. [Ref. 37102] **TVM Attendance Records were not Retained.** Schools are now required to retain all attendance records when there is a substitute taking attendance.
26. [Ref. 38101] **Ocean Studies Course Schedules were incorrectly reported.** We are providing specific training on scheduling within Focus to ensure that all course schedules are correct. We have also put in place reporting that will identify when there is an issue so it can be corrected immediately.
27. [Ref. 38102] **Ocean Studies Attendance Records were not Retained.** Schools are now required to retain all attendance records when there is a substitute taking attendance.
28. [Ref. 39101] **Big Pine Attendance Records were not Retained.** Schools are now required to retain all attendance records when there is a substitute taking attendance.
29. [Ref. 700401] **Monroe Virtual Franchise Student did not Successfully Complete Course.** Procedures have been put in place to update each student's FTE as soon as final test scores are made available.
30. 30. [Ref. 702301] **Monroe Virtual Instruction Program Students did not Successfully Complete Course.** Procedures have been put in place to update each student's FTE as soon as final test scores are made available.

**AUDIT FINDINGS RESPONSES
STUDENT TRANSPORTATION**

1. [Ref. 51] DIT were automatically and incorrectly reported due to error in database. These will be reviewed for accuracy every reporting period.
2. [Ref. 52] Five students were incorrectly reported in the IDEA PK through grade 12, weighted ridership category. This occurred due to database errors that incorrectly classified these students. We are working to clean up the database and keep it accurate.
3. [Ref. 53] Eight students were incorrectly reported on Bus Driver Reports. This occurred due to human error. We continue to emphasize the importance of accurate Bus Driver Reports with our team.
4. [Ref. 54] Eleven students were incorrectly reported in the IDEA PK through grade 12, weighted ridership category. This occurred due to database errors. Several students had updated IEP's that were not reflected in the database when reported. We are working to clean up the database and keep it accurate.
5. [Ref. 55] Sixteen students lived less than two miles from their assigned schools and were not eligible to be reported. We have cleaned up our database to ensure students receiving courtesy transportation are not reported for funding.
6. [Ref. 56] Two students did not document the need for Extended School Year Services. Errors in the database are being updated and corrected when a new IEP is created. We are also manually checking to ensure the database accurately reflects ridership categories.

Sincerely,


Theresa Axford
Superintendent