STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-020
October 2015

COLLIER COUNTY DISTRICT SCHOOL BOARD

Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
and
Student Transportation

For the Fiscal Year Ended
June 30, 2014

Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

Collier County District School Board members and the Superintendent of Schools who served during the 2013-14 fiscal year are listed below:

Member	District No.
Patricia Carroll, Vice Chair to 11-18-13; Chair from 11-19-13	1
Kathleen Curatolo, Vice Chair from 11-19-13	2
Barbara B. Berry, Chair to 11-18-13	3
Julie Sprague	4
Roy M. Terry	5

Dr. Kamela Patton, Superintendent

The team leader was Eric R. Seldomridge, CPA, and the examination was supervised by Aileen B. Peterson, CPA, CPM.

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COLLIER COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FS	Florida Statutes
FTE	Full-Time Equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
OJT	On-the-Job Training
PK	Prekindergarten

COLLIER COUNTY DISTRICT SCHOOL BOARD

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SUMMARY

SUMMARY OF ATTESTATION EXAMINATION

The Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students and students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

Noncompliance related to the reported FTE resulted in 12 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative .5000 (negative .5000 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 7.7197 (negative 7.3633 is applicable to District schools other than charter schools and negative .3564 is applicable to charter schools). Noncompliance related to student transportation resulted in 4 findings and a proposed net adjustment of a negative 21 students.

The weighted adjustments to the FTE are presented in our report for illustrative purposes only. The weighted adjustments to the FTE 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. However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustment to the FTE by the base student allocation amount. For the Collier County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $28,967 (negative 7.7197 times $3,752.30), of which a negative $27,629 is applicable to District schools other than charter schools and a negative $1,338 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 and student transportation and the computation of their financial impact is the responsibility of the Department of Education.

SCHOOL DISTRICT OF COLLIER COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier County. Those services are provided primarily to prekindergarten through twelfth-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 State Board of Education. The geographic boundaries of the District are those of Collier 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. For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 59 District schools other than charter schools, 5 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 43,818.37 unweighted FTE as

recalibrated for those students that included 1,213.58 unweighted FTE as recalibrated for charter school students and received approximately $24.7 million in State funding through the FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-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. The funding provided by the FEFP is based upon 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 (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education 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 reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), 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 approximately $6.9 million for student transportation as part of the State funding through the FEFP.

AUDITOR GENERAL
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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
ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated April 2, 2015, that the Collier County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, management's assertion that the Collier County District School Board complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies,[2] is not considered indicative of material weaknesses in the District's internal controls related to the determination and reporting of FTE. The impact of this noncompliance on the District's reported FTE 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Sherrill F. Norman, CPA
Tallahassee, Florida
September 30, 2015

[1] 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.

[2] A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

SCHEDULE A

POPULATIONS, TEST SELECTION, AND TEST RESULTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

Reported FTE

The funding provided by the FEFP is based upon 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 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and NOTES A3, A4, and A5.) The District reported 43,818.37 unweighted FTE as recalibrated for those students that included 1,213.58 unweighted FTE as recalibrated for charter school students at 59 District schools other than charter schools, 5 charter schools, 1 District cost center, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2014.

Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (67) consisted of the total number of brick and mortar schools in the District that offered courses, including charter schools, as well as the designated District virtual education cost centers in the District that offered virtual instruction in FEFP-funded programs. The population of students (18,474) 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. Our populations and tests of schools and students are summarized as follows:

	Number of Schools		Number of Students at Schools Tested		Students with	Recalibrated Unweighted FTE		Proposed
Programs	Population	Test	Population	Test	Exceptions	Population	Test	Adjustments
Basic	66	19	12,370	228	0	29,888.7300	148.6873	9.8957
Basic with ESE Services	65	19	2,905	154	0	8,313.5100	138.6921	1.8166
ESOL	61	17	2,960	505	5	4,565.2000	396.2768	(9.8957)
ESE Support Levels 4 and 5	36	12	220	173	4	378.5000	133.7311	(2.3166)
Career Education 9-12	18	1	19	16	0	672.4300	4.5235	.0000
All Programs	67	20	18,474	1,076	9	43,818.3700	821.9108	(.5000)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (922 of which 889 are applicable to District schools other than charter schools and 33 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 261 and found

exceptions for 6. Of the 261 teachers included in our test, 15 (6 percent) taught at charter schools and 1 of the 6 teachers (17 percent) with exceptions taught at charter schools.

Proposed Adjustments

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

The ultimate resolution of our proposed adjustments to the FTE and the computation of their financial impact is the responsibility of the Department of Education.

SCHEDULE B

EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
FULL-TIME EQUIVALENT (FTE) STUDENTS

District Schools Other Than Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	5.2250	1.125	5.8781
102	Basic 4-8	1.7129	1.000	1.7129
103	Basic 9-12	.4998	1.011	.5053
111	Grades K-3 with ESE Services	2.0000	1.125	2.2500
113	Grades 9-12 with ESE Services	(.1834)	1.011	(.1854)
130	ESOL	(7.4377)	1.145	(8.5162)
254	ESE Support Level 4	(1.8166)	3.558	(6.4635)
255	ESE Support Level 5	(.5000)	5.089	(2.5445)
	Subtotal	(.5000)		(7.3633)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
102	Basic 4-8	2.4580	1.000	2.4580
130	ESOL	(2.4580)	1.145	(2.8144)
	Subtotal	.0000		(.3564)

Total of Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	5.2250	1.125	5.8781
102	Basic 4-8	4.1709	1.000	4.1709
103	Basic 9-12	.4998	1.011	.5053
111	Grades K-3 with ESE Services	2.0000	1.125	2.2500
113	Grades 9-12 with ESE Services	(.1834)	1.011	(.1854)
130	ESOL	(9.8957)	1.145	(11.3306)
254	ESE Support Level 4	(1.8166)	3.558	(6.4635)
255	ESE Support Level 5	(.5000)	5.089	(2.5445)
	Total	(.5000)		(7.7197)

[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 Department of Education. (See NOTE A5.)

SCHEDULE C

PROPOSED ADJUSTMENTS BY SCHOOL
FULL-TIME EQUIVALENT (FTE) STUDENTS

		Proposed Adjustments[1]			
No.	**Program**	**#0151**	**#0161**	**#0231**	**Balance Forward**
101	Basic K-3	.....	2.4750	2.5000	4.9750
102	Basic 4-8	.....	.....	.4250	.4250
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	.....	(2.4750)	(2.9250)	(5.4000)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	(.5000)	.....	.....	(.5000)
Total		(.5000)	.0000	.0000	(.5000)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Brought Forward	Proposed Adjustments[1] #0311	#0351	#0422	#0521	Balance Forward
101	4.9750	.....	.....	.....	.2500	5.2250
102	.4250	.....	.....	1.2879	.....	1.7129
103	.0000	.4998	.....	.....	.....	.4998
111	.0000	.....	2.0000	.....	.....	2.0000
113	.0000	.....	.....	.....	.....	(.0000)
130	(5.4000)	(.4998)	.....	(1.2879)	(.2500)	(7.4377)
254	.0000	.....	(2.0000)	.....	.....	(2.0000)
255	(.5000)	.....	.....	.....	.....	(.5000)
Total	(.5000)	.0000	.0000	.0000	.0000	(.5000)

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

No.	Program	Brought Forward	Proposed Adjustments[1] #7006	#9021*	Total
101	Basic K-3	5.2250	.....	.....	5.2250
102	Basic 4-8	1.7129	.....	2.4580	4.1709
103	Basic 9-12	.4998	.....	.....	.4998
111	Grades K-3 with ESE Services	2.0000	.....	.....	2.0000
113	Grades 9-12 with ESE Services	.0000	(.1834)	.....	(.1834)
130	ESOL	(7.4377)	.....	(2.4580)	(9.8957)
254	ESE Support Level 4	(2.0000)	.1834	.....	(1.8166)
255	ESE Support Level 5	(.5000)	.....	.....	(.5000)
Total		(.5000)	.0000	.0000	(.5000)

*Charter School

[1] These proposed adjustments are for unweighted FTE. (See NOTE A5.)

SCHEDULE D

FINDINGS AND PROPOSED ADJUSTMENTS
FULL-TIME EQUIVALENT (FTE) STUDENTS

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. 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 2013-14* issued by the Department of Education. The Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of the number of FTE students under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 13.

Findings		**Proposed Net Adjustments (Unweighted FTE)**
Our examination included the July and October 2013 reporting survey periods and the February and June 2014 reporting survey periods (see NOTE A6). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2013 reporting survey period or the February 2014 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.		
Naples High School (#0151)		
1. [Ref. 15101] One ESE student was not in attendance during the February 2014 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:		
255 ESE Support Level 5	(.5000)	(.5000)
		(.5000)
Pinecrest Elementary School (#0161)		
2. [Ref. 16101] The file for one ELL student did not contain documentation to support the student's initial placement in the ESOL Program. We propose the following adjustment:		
101 Basic K-3	.4182	
130 ESOL	(.4182)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Pinecrest Elementary School (#0161) (Continued)

3. [Ref. 16171] One teacher had earned only 60 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.0568	
130 ESOL	(2.0568)	.0000
		.0000

Golden Gate Elementary School (#0231)

4. [Ref. 23101] An English language assessment was not completed within 30 school days prior to one ELL student's anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:

102 Basic 4-8	.4250	
130 ESOL	(.4250)	.0000

5. [Ref. 23170] One teacher had earned only 60 of the 120 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

101 Basic K-3	2.5000	
130 ESOL	(2.5000)	.0000
		.0000

Barron Collier High School (#0311)

6. [Ref. 31171] One teacher had earned only 180 of the 240 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

103 Basic 9-12	.4998	
130 ESOL	(.4998)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Golden Terrace Elementary School (#0351)

7. [Ref. 35101] The *Matrix of Services* forms for two ESE students incorrectly included one Special Considerations point for which the students were not eligible. The point was designated for students with a *Matrix of Services* score of 17 points and a Level 5 rating in three domains; however, the students' *Matrix of Services* forms had a Level 5 rating in only one domain. We propose the following adjustment:

111 Grades K-3 with ESE Services	2.0000	
254 ESE Support Level 4	(2.0000)	.0000
		.0000

Manatee Middle School (#0422)

8. [Ref. 42201] Three ELL students' English language proficiency was not assessed within 30 school days prior to the students' anniversary dates to consider the students' extended ESOL placements for a fifth or sixth year. We also noted that an ELL Committee was not convened within 30 school days prior to one of the student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

102 Basic 4-8	1.2879	
130 ESOL	(1.2879)	.0000
		.0000

Veterans Memorial Elementary School (#0521)

9. [Ref. 52170] One teacher taught a Primary Language Arts class that included an ELL student but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until February 11, 2014, which was after the October 2013 reporting survey period. We also noted that the letter notifying the parents of the teacher's out-of-field status was dated February 13, 2014, which was also after the October 2013 reporting survey period. We propose the following adjustment:

101 Basic K-3	.2500	
130 ESOL	(.2500)	.0000
		.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Collier Virtual Instruction Program (#7001)

10. [Ref. 700170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Biology but taught a course that required certification in Earth Space Science. We also noted that the parents were not notified of the teacher's out-of-field status. Since the class was comprised of all Basic education students, we present this disclosure Finding with no proposed adjustment.

		.0000
		.0000

Collier Virtual Instruction Course Offerings (#7006)

11. [Ref. 700601] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

113 Grades 9-12 with ESE Services	(.1834)	
254 ESE Support Level 4	.1834	.0000
		.0000

Immokalee Community School (#9021) Charter School

12. [Ref. 902170] One teacher held a temporary certificate and did not pass the General Knowledge test within one year from the teacher's date of employment under the certificate. We propose the following adjustment:

102 Basic 4-8	2.4580	
130 ESOL	(2.4580)	.0000
		.0000

Proposed Net Adjustment	(.5000)

SCHEDULE E

RECOMMENDATIONS AND REGULATORY CITATIONS
FULL-TIME EQUIVALENT (FTE) STUDENTS

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only students who are in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding; (2) the English language proficiency of students being considered for extension of their ESOL placements (beyond the initial 3-year base period) is assessed within 30 school days prior to the students' ESOL anniversary dates and ELL Committees are timely convened subsequent to these assessments and within 30 school days prior to each student's ESOL anniversary date; (3) student files contain documentation to support students' ESOL placements; (4) students are reported in accordance with the students' *Matrix of Services* forms that are properly completed and correctly scored; (5) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (6) parents are timely notified when their children are assigned to teachers teaching out of field; (7) teachers teaching out-of-field in ESOL earn the appropriate in-service training points in ESOL strategies as required by rule and in accordance with the teachers' in-service training timelines; and (8) teachers teaching under temporary certificates pass the General Knowledge test within 1 year from the teachers' dates of employment under the certificate.

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 governing the determination and reporting of the number of FTE students under the FEFP.

REGULATORY CITATIONS

Reporting

Section 1007.271(21), FS ..... Dual Enrollment Programs
Section 1011.60, FS ..... Minimum Requirements of the Florida Education Finance Program
Section 1011.61, FS ..... Definitions
Section 1011.62, FS ..... Funds for Operation of Schools
Rule 6A-1.0451, FAC ..... Florida Education Finance Program Student Membership Surveys
Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records
FTE General Instructions 2013-14

Attendance

Section 1003.23, FS ..... Attendance Records and Reports
Rules 6A-1.044(3) and (6)(c), FAC ..... Pupil Attendance Records

Rule 6A-1.04513, FAC ..... Maintaining Auditable FTE Records

FTE General Instructions 2013-14

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook

English for Speakers of Other Languages (ESOL)

Section 1003.56, FS ..... English Language Instruction for Limited English Proficient Students

Section 1011.62(1)(g), FS ..... Education for Speakers of Other Languages

Rule 6A-6.0901, FAC ..... Definitions Which Apply to Programs for English Language Learners

Rule 6A-6.0902, FAC ..... Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners

Rule 6A-6.09021, FAC ..... Annual English Language Proficiency Assessment for English Language Learners (ELLs)

Rule 6A-6.09022, FAC ..... Extension of Services in English for Speakers of Other Languages (ESOL) Program

Rule 6A-6.0903, FAC ..... Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program

Rule 6A-6.09031, FAC ..... Post Reclassification of English Language Learners (ELLs)

Rule 6A-6.0904, FAC ..... Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

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

Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC ..... Definitions of Terms Used in Vocational Education and Adult Programs

FTE General Instructions 2013-14

Exceptional Education

Section 1003.57, FS ..... Exceptional Students Instruction

Section 1011.62, FS ..... Funds for Operation of Schools

Section 1011.62(1)(e), FS ..... Funding Model for Exceptional Student Education Programs

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

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

Rule 6A-6.0312, FAC ..... Course Modifications for Exceptional Students

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

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

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

Rule 6A-6.0361, FAC ..... Contractual Agreement with Nonpublic Schools and Residential Facilities

Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

Section 1012.42(2), FS ..... Teacher Teaching Out-of-Field; Notification Requirements

Section 1012.55, FS ..... Positions for Which Certificates Required

Rule 6A-1.0502, FAC ..... Non-certificated Instructional Personnel

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

Rule 6A-4.001, FAC ..... Instructional Personnel Certification

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

Virtual Education

Section 1002.321, FS ..... Digital Learning

Section 1002.37, FS ..... The Florida Virtual School

Section 1002.45, FS ..... Virtual Instruction Programs

Section 1002.455, FS ..... Student Eligibility for K-12 Virtual Instruction

Section 1003.498, FS ..... School District Virtual Course Offerings

Charter Schools

Section 1002.33, FS ..... Charter Schools

NOTE A – SUMMARY
FULL-TIME EQUIVALENT (FTE) STUDENTS

A summary discussion of the significant features of the District, FEFP, FTE, and related areas follows:

1. School District of Collier County

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Collier County, Florida. Those services are provided primarily to prekindergarten through twelfth-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 State Board of Education. The geographic boundaries of the District are those of Collier County.

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 59 District schools other than charter schools, 5 charter schools, 1 District cost center, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 43,818.37 unweighted FTE as recalibrated for those students that included 1,213.58 unweighted FTE as recalibrated for charter school students and received approximately $24.7 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-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. Full-Time Equivalent (FTE) Students

The funding provided by the FEFP is based upon 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 FTE. For example, for prekindergarten through third grade, one 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, one 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 one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be

reported as one 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 a fraction of an FTE. Half-credit completions will be included in determining an FTE. 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

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education 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 reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education 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 this product 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 Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of one week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

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 as follows: (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, FS .....K-20 General Provisions
Chapter 1001, FS .....K-20 Governance
Chapter 1002, FS .....Student and Parental Rights and Educational Choices
Chapter 1003, FS .....Public K-12 Education
Chapter 1006, FS .....Support for Learning
Chapter 1007, FS .....Articulation and Access
Chapter 1010, FS .....Financial Matters
Chapter 1011, FS .....Planning and Budgeting
Chapter 1012, FS .....Personnel
Chapter 6A-1, FAC .....Finance and Administration
Chapter 6A-4, FAC .....Certification
Chapter 6A-6, FAC .....Special Programs I

NOTE B – TESTING
FULL-TIME EQUIVALENT (FTE) STUDENTS

Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of the number of FTE students under the FEFP. The following schools were selected for testing:

School	Findings
1. Naples High School	1
2. Pinecrest Elementary School	2 and 3
3. Poinciana Elementary School	NA
4. Golden Gate Elementary School	4 and 5
5. Barron Collier High School	6
6. Big Cypress Elementary School	NA
7. Golden Terrace Elementary School	7
8. Lely Elementary School	NA
9. Manatee Elementary School	NA
10. Manatee Middle School	8
11. Veterans Memorial Elementary School	9
12. Mike Davis Elementary School	NA
13. Palmetto Elementary School	NA
14. Parkside Elementary School	NA
15. Eden Park Elementary School	NA
16. Collier Virtual Instruction Program	10
17. Collier Virtual Instruction Course Offerings	11
18. Marco Island Charter Middle School*	NA
19. Hospital/Homebound	NA
20. Immokalee Community School*	12

*Charter School

AUDITOR GENERAL
STATE OF FLORIDA

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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
ON STUDENT TRANSPORTATION

We have examined management's assertion, included in its representation letter dated April 2, 2015, that the Collier County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. 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 *Student Transportation General Instructions 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with the aforementioned State requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. The legal determination of the District's compliance with these requirements is, however, ultimately the responsibility of the Department of Education.

In our opinion, management's assertion that the Collier County District School Board complied with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014, is fairly stated, in all material respects.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses 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 abuse that has a material effect on the subject matter. 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. The purpose of our examination was to express an opinion on the District's compliance with State requirements and did not include expressing an opinion on the District's related internal controls. Accordingly, we express no such opinion. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, are described in *SCHEDULE G* and *MANAGEMENT'S RESPONSE*, respectively. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.[1] The noncompliance mentioned above, while indicative of certain control deficiencies,[2] is not considered indicative of material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. The impact of this noncompliance on the District's determination and reporting of students transported under the FEFP 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.

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 AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Sherrill F. Norman, CPA
Tallahassee, Florida
September 30, 2015

[1] 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.

[2] A control deficiency in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis.

SCHEDULE F

POPULATIONS, TEST SELECTION, AND TEST RESULTS
STUDENT TRANSPORTATION

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes. (See NOTE A1.)

As part of our examination procedures, we tested the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. (See NOTE B.) The population of vehicles (656) consisted of the total of the numbers of vehicles (buses, vans, or passenger cars) reported by the District for each reporting survey period. For example, a vehicle that transported students during the July and October 2013 and February and June 2014 reporting survey periods would be counted in the population as four vehicles. Similarly, the population of students (37,644) consisted of the total numbers of students reported by the District as having been transported for each reporting survey period. (See NOTE A2.) The District reported students in the following ridership categories:

Ridership Category	Number of Students Transported
Teenage Parents and Infants	154
Hazardous Walking	1,966
IDEA – PK through Grade 12, Weighted	608
All Other FEFP Eligible Students	34,916
Total	37,644

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

Our examination results are summarized below:

Description	Students With Exceptions	Students Proposed Net Adjustment
Our tests included 532 of the 37,644 students reported as being transported by the District.	12	(11)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 10 students.	10	(10)
Total	22	(21)

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 Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. 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 *Student Transportation General Instructions 2013-14* issued by the Department of Education. The Collier County District School Board complied, in all material respects, with State requirements governing the determination and reporting of students transported under the FEFP for the fiscal year ended June 30, 2014. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 26.

Findings		Students Transported Proposed Net Adjustments
Our examination procedures included both general tests and detailed tests. Our general tests included inquiries concerning the District's transportation of students and verification that a bus driver's report existed for each bus reported in a survey period. Our detailed tests involved verification of the specific ridership categories reported for students in our tests from the July and October 2013 reporting survey periods and the February and June 2014 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 (i.e., once for the October 2013 reporting survey period and once for the February 2014 reporting survey period) will be presented in our Findings as two test students.		
1. [Ref. 51] Our general tests disclosed that ten PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students were not classified as students with a disability under the IDEA and were not enrolled in the Teenage Parent Program; consequently, the students were not eligible to be reported for State transportation funding. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(7)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(3)	(10)

Findings		Students Transported Proposed Net Adjustments
2. [Ref. 52] There was no documentation to indicate that eight students in our test had been transported during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:		
July 2013 Survey		
11 Days in Term		
All Other FEFP Eligible Students	(1)	
10 Days in Term		
All Other FEFP Eligible Students	(2)	
October 2013 Survey		
90 Days in Term		
Hazardous Walking	(1)	
All Other FEFP Eligible Students	(1)	
February 2014 Survey		
90 Days in Term		
Teenage Parents and Infants	(2)	
IDEA - PK through Grade 12, Weighted	(1)	(8)
3. [Ref. 53] Three students in our test lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustments:		
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(2)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(3)

4. [Ref. 54] One student in our test was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. The student's IEP did not indicate that the student met at least one of five criteria required for IDEA-Weighted classification. We determined that this student was eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

Findings		Students Transported Proposed Net Adjustments
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0
Proposed Net Adjustment		(21)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) only PK students who are classified as students with disabilities under the IDEA or who are enrolled in the Teenage Parent Program are reported for State transportation funding; (2) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for IDEA-Weighted classification as noted on the students' IEPs; (3) only those students who are documented as enrolled in school during the survey week and are recorded on bus drivers' reports as having been transported by the District as least once during the 11-day survey window are reported for State transportation funding; and (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 more than 2 miles from their assigned school.

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 governing the determination and reporting of students transported under the FEFP.

REGULATORY CITATIONS

Section 1002.33, FS ..... Charter Schools
Chapter 1006, Part I, E., FS ..... Transportation of Public K-12 Students
Section 1011.68, FS ..... Funds for Student Transportation
Chapter 6A-3, FAC ..... Transportation
Student Transportation General Instructions 2013-14

NOTE A - SUMMARY
STUDENT TRANSPORTATION

A summary discussion of the significant features of student transportation and related areas follows:

1. Student Eligibility

Any student who is transported by bus must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, 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(4), Florida Statutes.

2. Transportation in Collier County

For the fiscal year ended June 30, 2014, the District received approximately $6.9 million for student transportation as part of the State funding through the FEFP. The District's transportation reporting by survey period was as follows:

Survey Period	Number of Vehicles	Number of Students
July 2013	78	1,170
October 2013	247	18,335
February 2014	251	17,966
June 2014	80	173
Total	656	37,644

3. Statutes and Rules

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

Section 1002.33, FS .....Charter Schools
Chapter 1006, Part I, E., FS .....Transportation of Public K-12 Students
Section 1011.68, FS .....Funds for Student Transportation
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 the number of students transported as reported to the Department of Education for the fiscal year ended June 30, 2014. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the District's compliance with State requirements governing the determination and reporting of students transported under the FEFP.

MANAGEMENT'S RESPONSE

CCPS

Office of the Superintendent
Collier County Public Schools
"Today's Learners - Tomorrow's Leaders"

September 18, 2015

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

Dear Ms. Norman:

We have reviewed the Preliminary and Tentative Florida Education Finance Program (FEFP) Full time Equivalent (FTE) Students and Student Transportation Audit Report for the fiscal year ended June 30, 2014. The District is in agreement with the findings as presented in this report and appreciates the unbiased and objective review of our reported data and corresponding internal controls. Several of our existing internal controls are the direct result of previous audits conducted by your office and/or based upon the review of audit reports of comparable districts.

We take the accuracy of our reported data seriously and will continue to modify internal controls and staff development to address your recommendations and improve future audit performance.

We would like to thank your staff for the professional and courteous manner in which the audit was conducted.

Sincerely,

Kamela Patton

Kamela Patton, Ph.D.
Superintendent

cc: David Stump, Deputy Superintendent
Patrick Woods, Executive Director of Student and Staff Projections, Allocations & Reporting

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