STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-030
November 2015

# WALTON 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

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

| Member | District No. |
|---|---|
| Gail Smith, Vice Chair from 11-19-13 | 1 |
| Faye R. Leddon, Vice Chair to 11-18-13; Chair from 11-19-13 | 2 |
| Sharon Byrd Roberts | 3 |
| Mark D. Davis, Chair to 11-18-13 | 4 |
| Dennis A. Wallace | 5 |

Carlene H. Anderson, Superintendent

The team leader was John R. Speaks, Jr., and the examination was supervised by Aileen B. Peterson, CPA, CPM.

Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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## WALTON COUNTY DISTRICT SCHOOL BOARD

### LIST OF ABBREVIATIONS

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

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# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESE Support Levels 4 and 5, Career Education 9-12 (OJT), and student transportation, the Walton 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:

- Of the 57 teachers in our test, 10 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies. Of the 57 teachers in our test, 1 (2 percent) taught at a charter school; however, none of the 10 teachers with exceptions taught at charter schools.
- Four of the 35 students in our Basic with ESE Services test, 6 of the 8 students in our ESE Support Levels 4 and 5 test, and 4 of the 6 students in our Career Education 9-12 (OJT) test had 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. Of the 35 students in our Basic with ESE Services test, 6 (17 percent) attended charter schools and 2 of the 4 students (50 percent) with exceptions attended charter schools. Of the 8 students in our ESE Support Levels 4 and 5 test, 3 (38 percent) attended charter schools and 3 of the 6 students (50 percent) with exceptions attended charter schools. None of the students in our Career Education 9-12 (OJT) test attended charter schools.
- Of the 229 students in our student transportation test, 30 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to the reported FTE resulted in 23 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 15.2535 (negative 15.2535 is all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of a negative 27.9289 (negative 18.7569 is applicable to District schools other than charter schools and negative 9.1720 is applicable to charter schools). Noncompliance related to student transportation resulted in 7 findings and a proposed net adjustment of a negative 614 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 Walton County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $104,798 (negative 27.9289 times $3,752.30), of which a negative $70,382 is applicable to District schools other than charter schools and a negative $34,416 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 WALTON COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Walton 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 Walton County.

The governing body of the District is the District School Board that is composed of five elected members. The executive officer of the Board is the elected Superintendent of Schools. For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 14 District schools other than charter schools, 3 charter schools, 3 District cost centers, and 1 virtual education cost center serving prekindergarten through twelfth-grade students. The District reported 7,845.15 unweighted FTE as recalibrated for those students that included 390.07 unweighted FTE as recalibrated for charter school students and received approximately $4.1 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 $1.9 million for student transportation as part of the State funding through the FEFP.

# AUDITOR GENERAL
## STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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


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

**INDEPENDENT AUDITOR'S REPORT**
**ON THE NUMBER OF FULL-TIME EQUIVALENT (FTE) STUDENTS**

We have examined the Walton County District School Board's compliance 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.

Our examination procedures disclosed the following material noncompliance:

**Teachers**

Of the 57 teachers in our test, 10 did not meet State requirements governing certification, School Board approval of out-of-field teacher assignments, notification to parents regarding teachers' out-of-field status, or the earning of required in-service training points in ESOL strategies.[1] Of the 57 teachers in our test, 1 (2 percent) taught at a charter school and none of the 10 teachers with exceptions taught at a charter school.

[1] For teachers, see *SCHEDULE D*, Findings 2, 3, 7, 13, 14, 15, 16, and 17.

**Students**

Four of the 35 students in our Basic with ESE Services test,[2] 6 of the 8 students in our ESE Support Levels 4 and 5 test,[3] and 4 of the 6 students in our Career Education 9-12 (OJT) test[4] had 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. Of the 35 students in our Basic with ESE Services test, 6 (17 percent) attended charter schools and 2 of the 4 students (50 percent) with exceptions attended charter schools. Of the 8 students in our ESE Support Levels 4 and 5 test, 3 (38 percent) attended charter schools and 3 of the 6 students (50 percent) with exceptions attended charter schools. None of the students in our Career Education 9-12 (OJT) test attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Walton 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 under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014.

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. 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.[5] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to teacher certification and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials,

[2] For Basic with ESE Services, see *SCHEDULE D*, Findings 4, 21, and 23.

[3] For ESE Support Levels 4 and 5, see *SCHEDULE D*, Findings 5, 9, 18, and 21.

[4] For Career Education 9-12 (OJT), see *SCHEDULE D*, Findings 10 and 11.

[5] 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.

are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. 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
November 3, 2015

# 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 the 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 7,845.15 unweighted FTE as recalibrated for those students that included 390.07 unweighted FTE as recalibrated for charter school students at 14 District schools other than charter schools, 3 charter schools, 3 District cost centers, and 1 virtual education cost center 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 (21) 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 the FEFP-funded programs. The population of students (4,084) 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 | 20 | 7 | 3,425 | 75 | 5 | 6,571.9800 | 60.1870 | (.2549) |
| Basic with ESE Services | 21 | 8 | 505 | 35 | 4 | 925.9500 | 26.2260 | (1.2814) |
| ESOL | 13 | 5 | 138 | 47 | 4 | 191.5900 | 36.2218 | (5.9004) |
| ESE Support Levels 4 and 5 | 10 | 5 | 8 | 8 | 6 | 8.6100 | 5.0922 | (3.9272) |
| Career Education 9-12 | 8 | 1 | 8 | 6 | 4 | 147.0200 | 1.3319 | (3.8896) |
| All Programs | 21 | 8 | 4,084 | 171 | 23 | 7,845.1500 | 129.0589 | (15.2535) |

**Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (125 of which 124 are applicable to District schools other than charter schools and 1 is applicable to a charter school) 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 57 and found

exceptions for 10. Of the 57 teachers included in our test, 1 (2 percent) taught at a charter school and none of the teachers 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 | 3.7321 | 1.125 | 4.1986 |
| 102 | Basic 4-8 | .4445 | 1.000 | .4445 |
| 103 | Basic 9-12 | (8.4315) | 1.011 | (8.5242) |
| 111 | Grades K-3 with ESE Services | .4958 | 1.125 | .5578 |
| 113 | Grades 9-12 with ESE Services | (.7772) | 1.011 | (.7857) |
| 130 | ESOL | (5.9004) | 1.145 | (6.7560) |
| 254 | ESE Support Level 4 | (.4958) | 3.558 | (1.7641) |
| 255 | ESE Support Level 5 | (.4314) | 5.089 | (2.1954) |
| 300 | Career Education 9-12 | (3.8896) | 1.011 | (3.9324) |
| | Subtotal | (15.2535) | | (18.7569) |

| Charter Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program[1] | Adjustment[2] | Factor | FTE[3] |
| 103 | Basic 9-12 | 4.0000 | 1.011 | 4.0440 |
| 113 | Grades 9-12 with ESE Services | (1.0000) | 1.011 | (1.0110) |
| 254 | ESE Support Level 4 | (2.0000) | 3.558 | (7.1160) |
| 255 | ESE Support Level 5 | (1.0000) | 5.089 | (5.0890) |
| | Subtotal | .0000 | | (9.1720) |

| Total Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program[1] | Adjustment[2] | Factor | FTE[3] |
| 101 | Basic K-3 | 3.7321 | 1.125 | 4.1986 |
| 102 | Basic 4-8 | .4445 | 1.000 | .4445 |
| 103 | Basic 9-12 | (4.4315) | 1.011 | (4.4802) |
| 111 | Grades K-3 with ESE Services | .4958 | 1.125 | .5578 |
| 113 | Grades 9-12 with ESE Services | (1.7772) | 1.011 | (1.7967) |
| 130 | ESOL | (5.9004) | 1.145 | (6.7560) |
| 254 | ESE Support Level 4 | (2.4958) | 3.558 | (8.8801) |
| 255 | ESE Support Level 5 | (1.4314) | 5.089 | (7.2844) |
| 300 | Career Education 9-12 | (3.8896) | 1.011 | (3.9324) |
| | Total | (15.2535) | | (27.9289) |

[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 | #0153 | #0271 | Balance Forward |
| 101 | Basic K-3 | 3.3888 | ..... | ..... | 3.3888 |
| 102 | Basic 4-8 | .4445 | ..... | ..... | .4445 |
| 103 | Basic 9-12 | ..... | (2.0743) | (6.3294) | (8.4037) |
| 111 | Grades K-3 with ESE Services | ..... | ..... | ..... | .0000 |
| 113 | Grades 9-12 with ESE Services | ..... | (.4911) | (.2199) | (.7110) |
| 130 | ESOL | (3.8333) | (1.0472) | (.6766) | (5.5571) |
| 254 | ESE Support Level 4 | ..... | ..... | ..... | .0000 |
| 255 | ESE Support Level 5 | ..... | (.4214) | (.0100) | (.4314) |
| 300 | Career Education 9-12 | ..... | ..... | (3.8896) | (3.8896) |
| Total | | .0000 | (4.0340) | (11.1255) | (15.1595) |

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

| | | Proposed Adjustments[1] | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Brought Forward** | **#0281** | **#0291** | **#1114*** | **#7004** | **Total** |
| 101 | 3.3888 | .3433 | ..... | ..... | ..... | 3.7321 |
| 102 | .4445 | ..... | ..... | ..... | ..... | .4445 |
| 103 | (8.4037) | ..... | ..... | 4.0000 | (.0278) | (4.4315) |
| 111 | .0000 | ..... | .4958 | ..... | ..... | .4958 |
| 113 | (.7110) | ..... | ..... | (1.0000) | (.0662) | (1.7772) |
| 130 | (5.5571) | (.3433) | ..... | ..... | ..... | (5.9004) |
| 254 | .0000 | ..... | (.4958) | (2.0000) | ..... | (2.4958) |
| 255 | (.4314) | ..... | ..... | (1.0000) | ..... | (1.4314) |
| 300 | (3.8896) | ..... | ..... | ..... | ..... | (3.8896) |
| Total | (15.1595) | .0000 | .0000 | .0000 | (.0940) | (15.2535) |

*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. Except for the material noncompliance involving teachers and reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic with ESE Services, ESE Support Levels 4 and 5, and Career Education 9-12 (OJT), the Walton 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 18.

| **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.* | | |
| **Van R. Butler Elementary School (#0151)** | | |
| 1. [Ref. 15101] One ELL student's English language proficiency was not assessed within 30 school days prior to the student's fourth-year ESOL anniversary date. We propose the following adjustment: | | |
| 102 Basic 4-8 | .4445 | |
| 130 ESOL | (.4445) | .0000 |
| 2. [Ref. 15171] One teacher taught Primary Language Arts to classes that included ELL students but had earned none 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 | 2.6673 | |
| 130 ESOL | (2.6673) | .0000 |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**Van R. Butler Elementary School (#0151)** (Continued)

3. [Ref. 15172/73] The parents of ELL students taught by two teachers teaching out-of-field were either not notified of the teacher's out-of-field status in ESOL (Ref. 15173) or were not notified of the teacher's out-of-field status in ESOL until January 31, 2014 (Ref. 15172), which was after the October 2013 reporting survey period. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 15172 | | |
| 101 Basic K-3 | .4810 | |
| 130 ESOL | (.4810) | .0000 |
| Ref. 15173 | | |
| 101 Basic K-3 | .2405 | |
| 130 ESOL | (.2405) | .0000 |
| | | .0000 |

**South Walton High School (#0153)**

4. [Ref. 15301] The course schedules for 37 students (1 student was in our Basic with ESE Services test) were incorrectly reported. The students were reported in course number 1700300 (Research 1) for periods when the students were engaged in activities as student aides working under the supervision of noninstructional school staff, contrary to State Board of Education Rule 6A-1.09441(3), FAC. We also noted that students did not receive a grade or earn credit and that attendance was not taken; consequently, the course should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | (3.1215) | |
| 113 Grades 9-12 with ESE Services | (.4911) | (3.6126) |

5. [Ref. 15302] One ESE student was reported for more homebound instruction than was provided. We propose the following adjustment:

| | | |
|---|---|---|
| 255 ESE Support Level 5 | (.4214) | (.4214) |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**South Walton High School (#0153)** (Continued)

6. [Ref. 15303] Two ELL students' English language proficiencies were not assessed and ELL Committees were not convened within 30 school days prior to the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth year. We also noted that the file for one of the students did not include an *ELL Student Plan* that covered the 2013-14 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .9044 | |
| 130 ESOL | (.9044) | .0000 |

7. [Ref. 15371] One teacher was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field until January 7, 2014, which was after the October 2013 reporting survey period. We also noted that the parents of the students were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1428 | |
| 130 ESOL | (.1428) | .0000 |
| | | (4.0340) |

**Walton High School (#0271)**

8. [Ref. 27101/02] The course schedules for 93 students (3 students were in our Basic test) were incorrectly reported. The students were reported in courses that were not eligible for FEFP funding as follows:

a. (Ref. 27101) Students who participated in after-school sports were reported in course numbers 1502300 or 1502310 (Gymnastics 1 and 2, respectively) for one or two extra periods per day. After school programs are not eligible for FEFP funding.

b. (Ref. 27101) Ninth-grade students were reported in course number 1700300 (Research 1) involving two semesters with one semester having an online component and the other semester being comprised of face-to-face instruction with a Walton High School teacher for one period per day. The online component was provided by the Walton Virtual Franchise School. However, the online course was reported for FEFP funding by Walton High School in the October 2013 and February 2014 reporting survey periods and also by the Walton Virtual Franchise School in the June 2014 reporting survey period. This resulted in the same course being reported twice for FEFP funding.

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**Walton High School (#0271)** (Continued)

c. (Ref. 27102) Students were reported in course number 1400300 (Peer Counseling 1) for periods when the students were engaged in activities as student aides working under the supervision of noninstructional school staff, contrary to State Board of Education Rule 6A-1.09441(3), FAC. We also noted that the students did not receive a grade or earn credit for this course; consequently, this course should not have been reported for FEFP funding.

We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 27101 | | |
| 103 Basic 9-12 | (4.7117) | (4.7117) |
| Ref. 27102 | | |
| 103 Basic 9-12 | (5.4778) | |
| 113 Grades 9-12 with ESE Services | (.2199) | (5.6977) |

9. [Ref. 27103] One ESE student was reported for more homebound instruction than was provided. We propose the following adjustment:

| | | |
|---|---|---|
| 255 ESE Support Level 5 | (.0100) | (.0100) |

10. [Ref. 27104] Exceptions regarding the timecards for one Career Education 9-12 (OJT) student included: (a) the timecard covering the October 2013 reporting survey period was not signed by the student's employer, and (b) the timecard covering the February 2014 reporting survey period was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

| | | |
|---|---|---|
| 300 Career Education 9-12 | (.1833) | (.1833) |

11. [Ref. 27105] The timecards for three Career Education 9-12 (OJT) students 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 | (.5228) | (.5228) |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**Walton High School (#0271)** (Continued)

12. [Ref. 27106] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .2860 | |
| 130 ESOL | (.2860) | .0000 |

13. [Ref. 27172] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 90 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:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1302 | |
| 130 ESOL | (.1302) | .0000 |

14. [Ref. 27173] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Math Middle Grades (5-9) but taught courses that required certification in Math Grades (6-12). We also noted that the parents of the student were not notified of the teacher's out-of-field status. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1302 | |
| 130 ESOL | (.1302) | .0000 |

15. [Ref. 27174/75] Two teachers taught Basic subject area classes that included ELL students but had earned none of the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline until January 26, 2014, which was after the October 2013 reporting survey period. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 27174 | | |
| 103 Basic 9-12 | .0651 | |
| 130 ESOL | (.0651) | .0000 |
| Ref. 27175 | | |
| 103 Basic 9-12 | .0651 | |
| 130 ESOL | (.0651) | .0000 |

16. [Ref. 27176] The letter notifying parents of one teacher's out-of-field status in Business Education was not dated; consequently, we were unable to determine whether the parents had been notified of the teacher's out-of-field status prior to the reporting survey periods. We propose the following adjustment:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Walton High School (#0271)** (Continued) | | |
| 103 Basic 9-12 | 3.1835 | |
| 300 Career Education 9-12 | (3.1835) | .0000 |
| | | (11.1255) |

**Maude Saunders Elementary School (#0281)**

17. [Ref. 28171] One teacher taught Primary Language Arts to a class that included an ELL student but had earned only 158 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 | .3433 | |
| 130 ESOL | (.3433) | .0000 |
| | | .0000 |

**Freeport Elementary School (#0291)**

18. [Ref. 29101] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| | | |
|---|---|---|
| 111 Grades K-3 with ESE Services | .4958 | |
| 254 ESE Support Level 4 | (.4958) | .0000 |
| | | .0000 |

**Walton Academy, Inc. (#1111) Charter School**

19. [Ref. 111101] The course schedules for 11 of the 14 students selected for testing (9 students were in our Basic test and 2 students were in our Basic with ESE Services test) included course numbers that were unrelated to the actual subject areas of instruction provided. The instruction provided was for various Basic subject area courses and elective courses but were reported as either course number 1700300 (Research 1) or course number 1700380 (Decision Making). We inquired of School management and were informed that the students reported with these course numbers were students working at their own pace on a computer-based learning platform using a blended learning model of instruction involving multiple courses. The courses should have been aligned with the course numbers associated with the actual instruction provided rather than the

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|

**Walton Academy, Inc. (#1111) Charter School** (Continued)

alternative course numbers. Since we were able to determine that the students were otherwise taking full schedules, we present this disclosure Finding with no proposed adjustment.

.0000

.0000

**Chautauqua Learn and Serve at the ARC of Walton County (#1114) Charter School**

20. [Ref. 1] The District utilizes Focus School Software (FOCUS), a computerized Web-based system for student scheduling and attendance recordkeeping; however, the School was not granted access to FOCUS. The School was instead instructed by District staff to submit manual student attendance records to staff at Walton High School who were instructed to enter and periodically update the students' attendance records in FOCUS. However, the timing of this updating was contrary to State Board of Education Rule 6A-1.044(3), FAC, which states that, "all absent and tardy pupils shall be recorded daily in the Automated Studen0t Attendance Recordkeeping System." We reviewed both the manual student attendance records and the FOCUS attendance records and noted many discrepancies between the two records of attendance data. We inquired with District management who were unable to confirm whether the manual attendance records were actually entered into FOCUS or not by the staff at Walton High School. However, since the manual attendance records supported the attendance of all the students in our test, we present this disclosure Finding with no proposed adjustment.

.0000

21. [Ref. 111401] The School's supporting documents (i.e., the students' IEPs and corresponding *Matrix of Services* forms) related to the reporting of five ESE students (two students were in our Basic with ESE Services test and three students were in our ESE Support Levels 4 and 5 test) showed many alterations, corrections, and included information that did not appear pertinent to the specific students.

We made inquiries of School management as to the procedures used in preparing the students' IEPs and determined that the IEPs were created using a computer-generated form (template) provided by a former employee of the School. The template used was an actual IEP in electronic format developed for a student in another District. The electronic IEP template still contained information from the original preparation

**Chautauqua Learn and Serve at the Arc of Walton County (#1114) Charter School** (Continued)

for that student as well as information from subsequent students' IEPs at the School. We were informed that the template included several electronically protected fields (e.g., the school year, grade, date of birth, and other dates throughout the IEP form) that School staff were unable to electronically update because the fields were locked. Thus, the template was updated electronically where possible and then printed out so that School staff could make further manual changes using correction fluid to cover over the data that was not applicable to the student and then fill in the student's pertinent data (e.g., name, dates, or additions and deletions of names of preparers, etc.). We noted that School staff also made manual date changes on other related student records (e.g., the *Student Data Form*, *Regular Education Teacher Excusal from IEP Meeting form*, *IEP Meeting Participation Notice*, *Functional Behavior Assessment and Positive Behavior Intervention Plan*, and *Consent for Medicaid Billing* form) to include any applicable information deemed appropriate for completing and processing these records.

School management further informed us that each student's *Matrix of Services* form was prepared by using the student's previous *Matrix of Services* form and then making changes to it. We noted that the *Matrix of Services* forms for four of the five students included in our test had one or more of the following manual changes made through the use of correction fluid: (a) date of preparation; (b) student identification number, name, and birth date; and (c) the ratings selection levels and the individual services that were applicable to the domains listed. We also noted that, for two of the students, the *Matrix of Services* forms listed as the preparer of the forms a School employee who was not employed by the School at the time of the alleged preparation of the forms. In addition, the signature page for one of the above-noted student's IEP was not available at the time of our examination and could not be subsequently located.

The School Executive Director indicated in response to our memorandum of understanding that the electronic IEP template was maintained on both the School's computer and her personal computer. However, we were also informed that the electronic IEP template had been recently damaged and could not be provided for our review so that we could specifically account for all the changes made to the supporting documents. The School Executive Director further indicated that her personal computer would no longer be used in preparing school reports and forms.

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|

**Chautauqua Learn and Serve at the Arc of Walton County (#1114) Charter School** (Continued)

Because of the pervasiveness of the alterations and inconsistencies included on the supporting documentation, we concluded that we could not place reliance on the supporting documents. Accordingly, we propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 4.0000 | |
| 113 Grades 9-12 with ESE Services | (1.0000) | |
| 254 ESE Support Level 4 | (2.0000) | |
| 255 ESE Support Level 5 | (1.0000) | .0000 |
| | | .0000 |

**Walton Virtual Franchise (#7004)**

22. [Ref. 700401] The FTE for two Basic virtual education students was incorrectly reported in the June 2014 reporting survey period. The students' semester courses were reported for .1428 and .1180 FTE; however, only .0834 FTE should have been reported for each of these courses. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | (.0940) | (.0940) |

23. [Ref. 700402] The file for one ESE student enrolled in the Gifted ESE Program and reported in the June 2014 reporting survey period did not contain an EP covering the 2013-14 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .0662 | |
| 113 Grades 9-12 with ESE Services | (.0662) | .0000 |
| | | (.0940) |

**Proposed Net Adjustment** (15.2535)

## 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) students are reported in the proper FEFP funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly with regard to students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT); (2) all electronic attendance recordkeeping systems comply with the requirements outlined in the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (3) course numbers and related FTE reported for FEFP funding accurately reflect the underlying subject areas of instruction provided to the students; (4) 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 or by October 1 if the students' ESOL anniversary dates fall within the first 2 weeks of school and EPs, IEPs, and *ELL Student Plans* are timely prepared; (5) students are not reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL; (6) reported instructional minutes for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and times authorized on the students' IEPs; (7) ESE students are reported in accordance with the students' *Matrix of Services* forms that are properly maintained; (8) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily-accessible files; (9) teachers are properly certified or, if teaching out of field, are approved to teach out of field by the School Board; (10) teachers teaching out of field earn the appropriate in-service training points as required by rule and the teachers' in-service training timelines; (11) parents are appropriately notified of teachers' out-of-field status; (12) only eligible courses are reported for FEFP funding; and (13) documentation in each ESE student's file clearly reflects information that is pertinent to only that student and that IEPs are properly maintained and prepared in a timely manner and, if changes are necessary, that those changes are properly documented to reflect the changes.

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*

*Florida Department of Education 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

# NOTES TO SCHEDULES

## 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 Walton County**

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Walton 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 Walton County.

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 14 District schools other than charter schools, 3 charter schools, 3 District cost centers, and 1 virtual education cost center serving prekindergarten through twelfth-grade students. The District reported 7,845.15 unweighted FTE as recalibrated for those students that included 390.07 unweighted FTE as recalibrated for charter school students and received approximately $4.1 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 1 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. Van R. Butler Elementary School | 1 through 3 |
| 2. South Walton High School | 4 through 7 |
| 3. Walton High School | 8 through 16 |
| 4. Maude Saunders Elementary School | 17 |
| 5. Freeport Elementary School | 18 |
| 6. Walton Academy, Inc.* | 19 |
| 7. Chautauqua Learn and Serve at the ARC of Walton County* | 20 and 21 |
| 8. Walton Virtual Franchise | 22 and 23 |

*Charter School

# AUDITOR GENERAL
## STATE OF FLORIDA

Sherrill F. Norman, CPA
Auditor General

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

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


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

**INDEPENDENT AUDITOR'S REPORT**
**ON STUDENT TRANSPORTATION**

We have examined the Walton County District School Board's compliance 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.

Our examination procedures disclosed material noncompliance with the District's reporting of students transported as follows: 30 of the 229 students in our test had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See *SCHEDULE G*, Findings 5, 6, and 7.)

In our opinion, except for the material noncompliance mentioned above involving their reported ridership classification or eligibility for State transportation funding, the Walton 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.

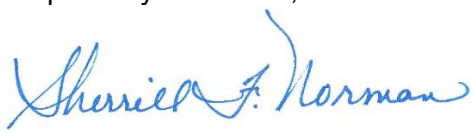
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies considered to be significant deficiencies or material weaknesses

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. 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] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to their reported ridership classification or eligibility for State transportation funding. Our examination disclosed certain other 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. 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
November 3, 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.

# 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 (235) consisted of the total number 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 (9,579) consisted of the total number 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 | 2 |
| IDEA - PK through Grade 12, Weighted | 189 |
| All Other FEFP Eligible Students | 9,388 |
| Total | 9,579 |

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 our error rate determination.

Our examination results are summarized below:

| Description | Buses Proposed Net Adjustment | Students With Exceptions | Students Proposed Net Adjustment |
|---|---|---|---|
| We noted that the reported number of buses in operation was overstated.[1] | (32) | | |
| Our tests included 229 of the 9,579 students reported as being transported by the District. | | 30 | (17) |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 599 students. | _ | 599 | (597) |
| Total | (32) | 629 | (614) |

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.

[1] The overstatement of 32 buses included 12 buses in the June 2014 reporting survey period.

# 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. Except for the material noncompliance involving their reported ridership classification or eligibility for State transportation funding, the Walton 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 35.

| 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. 51/52] Our general tests of the reported number of buses in operation and student ridership counts disclosed the following exceptions: | |
| a. (Ref. 51) The District received a report titled *Student Transportation Batch Update Errors* from the Department of Education that listed student records for which there were incomplete information that prevented the student records from being processed further (i.e., rejected and not loaded into the database). The Department of Education has established an amendment period whereby these errors can be corrected; however, we noted that these student records were not subsequently corrected and not resubmitted within the amendment period. | |

| Findings | Students Transported Proposed Net Adjustments |
|---|---|
| This nonaction by the District resulted in 38 students (29 students in the July 2013 reporting survey period and 9 students in the February 2014 reporting survey period) not being reported to the Department of Education for State transportation funding. This nonaction also resulted in 9 buses that were in operation not being reported.<br><br>We selected 34 of the 38 students (29 students in the July 2013 reporting survey period and 5 students in the February 2014 reporting survey period) and reviewed their ridership records to determine whether the students met the FEFP requirements for State transportation funding. The results of this review disclosed that 30 of the 34 students appeared to have met the FEFP requirements for State transportation funding. However, we noted exceptions for 4 of the students that would preclude those students from being reported for State transportation funding (i.e., 1 student did not have a valid IEP covering the July 2013 reporting survey period to support the need for extended school-year instruction and transportation as a related service, 1 student lived less than 2 miles from the assigned school and was not otherwise eligible, and 2 students were not marked as riding the assigned buses). | |
| b. (Ref. 52) One bus transporting 8 students was not reported for State transportation funding in the February 2014 reporting survey. We were informed by Transportation management that the data was inadvertently omitted. We reviewed the records for these 8 students to determine whether these students met the FEFP requirements for State transportation funding. The results of this review disclosed that the 8 students appeared to have met the FEFP requirements for State transportation funding and that the number of buses in operation would also be affected by this one bus not being reported. | |
| These other student transportation-related issues would need to be taken in consideration in determining any applicable adjustment. The District should improve its oversight of the reporting of the number of students transported to ensure that such reporting is correctly and timely reported. The final impact and resolution of this Finding and any applicable adjustment in State transportation funding for the District's underreporting of the number of buses counted in operation and students transported rests with the Department of Education. | 0 |

| Findings | Students Transported Proposed Net Adjustments |
|---|---|

2. [Ref. 53/56/57] Our general tests of the reported number of buses in operation and student ridership counts disclosed the following exceptions:

a. (Ref. 53) For 13 students reported for State transportation funding, there was no matching demographic record (8 students) or matching school of enrollment record (5 students) in the State FTE database. We provided the relevant information to Transportation personnel and allowed them to research and provide documentation to us to support the students' ridership eligibility for State transportation funding. Transportation personnel could not validate the students' ridership eligibility and, as a result, the students were determined not eligible for State transportation funding. We also noted that seven buses were incorrectly included in the bus count that overstated the reported number of buses in operation.

b. (Ref. 56) For 28 students reported for State transportation funding, the students were enrolled in a summer reading camp that is no longer an activity that is eligible for State transportation funding. We also noted that three buses were incorrectly included in the bus count that overstated the reported number of buses in operation.

c. (Ref. 57) The reported number of buses in operation was overstated by 16 buses. The buses were reported in error due to data-entry errors made when inputting the bus numbers or by failing to update the bus numbers. We also noted that 14 of the students reported on these buses could not be validated as in ridership (i.e., the students could not be located on other bus driver reports).

d. (Ref. 57) Six bus driver reports were not available at the time of our examination and could not subsequently be located; consequently, we were unable to validate the reported ridership of the 154 students reported on these buses.

e. (Ref. 57) For 270 students reported in the All Other FEFP Eligible Students ridership category, the students lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding.

We propose the following adjustments:

| Findings | | | Students Transported Proposed Net Adjustments |
|---|---|---|---|
| a. **(Ref. 53)** | | | |
| **October 2013 Survey** | | | |
| Number of Buses in Operation | (3) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (3) | |
| **February 2014 Survey** | | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (3) | |
| **June 2014 Survey** | | | |
| Number of Buses in Operation | (4) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (3) | |
| 9 Days in Term | | | |
| All Other FEFP Eligible Students | | (1) | |
| 6 Days in Term | | | |
| All Other FEFP Eligible Students | | (3) | (13) |
| b. **(Ref. 56)** | | | |
| **June 2014 Survey** | | | |
| Number of Buses in Operation | (3) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (1) | |
| 9 Days in Term | | | |
| All Other FEFP Eligible Students | | (27) | (28) |
| c. **(Ref. 57)** | | | |
| **October 2013 Survey** | | | |
| Number of Buses in Operation | (15) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (13) | |
| **February 2014 Survey** | | | |
| Number of Buses in Operation | (1) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (1) | (14) |

| Findings | | | Students Transported Proposed Net Adjustments |
|---|---|---|---|
| d. **(Ref. 57)** | | | |
| **October 2013 Survey** | | | |
| Number of Buses in Operation | (1) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (149) | |
| **June 2014 Survey** | | | |
| Number of Buses in Operation | (5) | | |
| | (32) | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (5) | (154) |
| e. **(Ref. 57)** | | | |
| **October 2013 Survey** | | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (119) | |
| **February 2014 Survey** | | | |
| 90 Days in Term | | | |
| All Other FEFP Eligible Students | | (151) | (270) |

3. [Ref. 54] Our general tests of the reported ridership disclosed that one student was incorrectly reported in the IDEA – PK through Grade 12, Weighted ridership category. We noted that the student's file did not contain an IEP covering the February 2014 reporting survey period. However, we determined that the student was eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustment:

| | | |
|---|---|---|
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | 1 | 0 |

4. [Ref. 55] Our general tests of the reported ridership disclosed that 119 PK students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that the students were not enrolled in a Teenage Parent Program and that only 1 of the students was an IDEA student. We reviewed the IEP and determined that the student was eligible to be reported in the IDEA – PK through Grade 12, Weighted ridership category. The remaining 118 students were not otherwise eligible for State transportation funding. We propose the following adjustments:

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (61) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 1 | |
| All Other FEFP Eligible Students | (58) | (118) |

5. [Ref. 58] We determined that seven students selected for testing were either not listed on the bus drivers' reports (three students) or were not marked as having been transported during the reporting survey periods (four students); consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (5) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (1) | |
| **June 2014 Survey** | | |
| 20 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | (7) |

6. [Ref. 59] The IEPs for 13 students selected for testing did not indicate that the students met at least one of the five criteria required for the IDEA-Weighted classification. However, we determined that all of the students were otherwise eligible to be reported in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

| | |
|---|---|
| **October 2013 Survey** | |
| 90 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (6) |
| All Other FEFP Eligible Students | 6 |
| **February 2014 Survey** | |
| 90 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (4) |
| All Other FEFP Eligible Students | 4 |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **June 2014 Survey** | | |
| 20 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | 2 | |
| 9 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | 1 | 0 |

7. [Ref. 60] Ten students selected for testing were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from their assigned schools 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 | (9) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (1) | (10) |
| **Proposed Net Adjustment** | | (614) |

# 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) Transportation management review the database for completeness and accuracy to ensure that all buses and students are reported with matching demographics to support the students' eligibility for State transportation funding; (2) the number of buses in operation is accurately reported and bus driver reports are on file to support this reporting; (3) transported students are reported in the correct ridership category for the correct number of days in term and appropriate documentation is on file to support that reporting; (4) only those students who are recorded on bus driver reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; (5) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on their living more than 2 miles from their assigned schools; and (7) 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.

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 Walton County**

For the fiscal year ended June 30, 2014, the District received approximately $1.9 million for student transportation as part of the State funding through the FEFP. The District's reporting of students transported by survey period was as follows:

| Survey Period | Number of Vehicles | Number of Students |
|---|---|---|
| July 2013 | 0 | 0 |
| October 2013 | 119 | 4,816 |
| February 2014 | 98 | 4,701 |
| June 2014 | 18 | 62 |
| Total | 235 | 9,579 |

**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.

**Carlene H. Anderson**
*Superintendent of Schools*

Walton
COUNTY SCHOOL DISTRICT

145 Park Street
DeFuniak Springs, FL 32435
850.892.1100
Fax 850.892-1191
www.walton.k12.fl.us

November 3, 2015

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

Dear Ms. Norman:

Please find enclosed the management response to audit findings for the school year ended June 30, 2014, for the Florida Education Finance Program (FEFP): Reporting of FTE Students and Student Transportation.

We appreciate the professionalism of your staff and office in completing this work.

Sincerely,

Carlene H. Anderson
Superintendent of Schools

*"Making All Decisions in the Best Interest of Students"*

| Gail Smith | Kim Kirby | Bill Eddins, Jr. | Mark D. Davis | Jason Catalano |
|---|---|---|---|---|
| District 1 | District 2 | District 3 | District 4 | District 5 |

MANAGEMENT RESPONSE:
The District would like to note that during the school year 2013-14, the Student MIS reporting system was converted from the Gateway system to the Focus system. Some of the issues encountered for this reporting period were due to the lack of experience with a new reporting system. Management has used this audit to educate and train staff regarding appropriate system usage and reporting.

FTE REPORTING:

*ESOL Documentation: (Findings #1, 2, 3, 6, 7, 12, 13, 15):*
The District-level ESOL Coordinator will schedule internal audits in all applicable schools to review and ensure placement documentation is accurate and complete. Prior to FTE survey week, the coordinator will review ELL students' entry placement dates recorded in SIS. Along with internal audits, training will be provided during Guidance Counselor Meetings covering placement of students, ELL Student Plan, and filing of information.

*Course schedules incorrectly reported: (Findings #4, 8, 19, 22):*
MIS staff will discuss Course scheduling FTE findings and correct coding as it pertains to State reporting with Data Control Specialists (DCS) and school administrators. Prior to FTE week, School Administration will review preliminary FTE reports by student schedules generated from Focus SIS.

*Incorrect reporting of ESE information: (Findings #5, 18, 21, 23):*
District-level ESE Coordinator will schedule internal audits in all applicable schools in areas of Matrix of Services, maintaining records and other IDEA requirements. Prior to FTE survey week, coordinator will review preliminary SIS generated FTE reports as it relates to ESE reporting.

*Timecards for Career Education 9-12 (OJT): (Findings #10, 11):*
School Administration will continue to monitor OJT time cards for accuracy and schedule onsite internal audits for verification of record keeping and accuracy.

*Course numbers unrelated to Subject Area: (Finding #20):*
Charter School Coordinator will provide training to school staff on course numbers and how they relate to subject areas.

*Out-of-field ESOL teachers and in-service training: (Findings #14, 17)*
District ESOL Coordinator will review all schools' data and forward a report to school principals and Human Resources office listing teachers who are not in compliance with consent decree. Teachers will indicate on their Individual Professional Development Plans (IPDPs) a need to complete required ESOL in-service hours. District coordinator will monitor the registration and completion of courses. Prior to the end of school, a report listing all teachers who have not met required in-service hours will be disseminated to principals and the Superintendent of Schools.

*Out-of-field Teachers and Parent Notification: (Findings #15, 16):*
School principals will:

a. Hire properly certified teachers for all courses
b. Ensure teacher certification is accurately coded, including when hired out-of-field due to special circumstances.
c. Principals will review master schedule and submit a list of out-of-field teachers to Human Resources office for board approval, prior to each survey period.
d. Ensure parents of students taught by a not-highly qualified or out-of-field teacher are notified of the teacher's status in the appropriate timeframe.

STUDENT TRANSPORTATION:

*Incorrectly reporting school buses and student transportation data:*
MIS Coordinator has trained transportation staff in the use of the SIS system to verify student transportation information. More care will be given to ensure appropriate reporting and verification procedures.

*Incorrect reporting of weighted ridership:*
Prior to FTE survey, SIS will generate a system report listing all students coded with weighted ridership and make available to district ESE staff for verification. This verification process will be completed before the submission of transportation survey data.

*Students living less than 2 miles from school:*
Transportation staff will verify students coded as living less than two miles from school in SIS with District school bus routing software.