STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-031
November 2015

# OSCEOLA 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

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

| Member | District No. |
|---|---|
| Jay Wheeler, Chair to 11-18-13 | 1 |
| Kelvin Soto, Vice Chair from 11-19-13 | 2 |
| Timothy P. Weisheyer, Chair from 11-19-13 | 3 |
| Barbara Horn, Vice Chair to 11-18-13 | 4 |
| Thomas E. Long | 5 |

Melba Luciano, Superintendent

The team leader was Bernice Rivas 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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## OSCEOLA COUNTY DISTRICT SCHOOL BOARD

### LIST OF ABBREVIATIONS

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

# OSCEOLA COUNTY DISTRICT SCHOOL BOARD

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# SUMMARY

## SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5 and student transportation, the Osceola 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:

- Twenty-one of the 187 students in our ESE Support Levels 4 and 5 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 187 students in our ESE Support Levels 4 and 5 test, 25 (13 percent) attended charter schools and 3 of the 21 students (14 percent) with exceptions attended charter schools.
- Of the 440 students in our student transportation test, 47 had exceptions involving their reported ridership classification or eligibility for State transportation funding.

Noncompliance related to the reported FTE resulted in 68 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 18.8236 (negative 2.3674 is applicable to District schools other than charter schools and negative 16.4562 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 45.5139 (negative 20.9959 is applicable to District schools other than charter schools and negative 24.5580 is applicable to charter schools). Noncompliance related to student transportation resulted in 11 findings and a proposed net adjustment of a negative 197 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 Osceola County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $170,782 (negative 45.5139 times $3,752.30), of which a negative $78,633 is applicable to District schools other than charter schools and a negative $92,149 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 OSCEOLA COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Osceola 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 Osceola 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 49 District schools other than charter schools, 13 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 57,239.28 unweighted FTE as recalibrated for those students that included 7,487.69 unweighted FTE as recalibrated for charter school students and received approximately $202.7 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 $10.6 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 Osceola 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: 21 of the 187 students in our ESE Support Levels 4 and 5 test[1] 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 187 students in our ESE Support Levels 4 and 5 test, 25 (13 percent) attended charter schools and 3 of the 21 students (14 percent) with exceptions attended charter schools.

In our opinion, except for the material noncompliance mentioned above involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination

[1] For ESE Support Levels 4 and 5, see *SCHEDULE D*, Findings 3, 4, 5, 11, 21, 30, 31, 32, 42, 43, 44, 46, 47, 50, 64, 66, and 67.

and could not be subsequently located for students in ESE Support Levels 4 and 5, the Osceola 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.[2] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in ESE Support Levels 4 and 5. 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 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.

[2] 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.

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 6, 2015

## 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 57,239.28 unweighted FTE as recalibrated for those students that included 7,487.69 unweighted FTE as recalibrated for charter school students at 49 District schools other than charter schools, 13 charter schools, 1 District cost center, and 3 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 (66) 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 (23,274) 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 | 65 | 21 | 16,828 | 219 | 14 | 41,374.5200 | 153.9845 | 31.7783 |
| Basic with ESE Services | 66 | 22 | 2,914 | 152 | 10 | 7,865.0900 | 124.6120 | .6344 |
| ESOL | 61 | 19 | 3,259 | 540 | 51 | 6,493.0900 | 358.7389 | (44.5356) |
| ESE Support Levels 4 and 5 | 44 | 15 | 247 | 187 | 21 | 487.9200 | 144.7464 | (6.7007) |
| Career Education 9-12 | 14 | 1 | 26 | 24 | 0 | 1,018.6600 | 3.7654 | .0000 |
| All Programs | 66 | 22 | 23,274 | 1,122 | 96 | 57,239.2800 | 785.8472 | (18.8236) |

**Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (1,118 of which 920 are applicable to District schools other than charter schools and 198 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 311

and found exceptions for 17. Of the 311 teachers in our test, 68 (22 percent) taught at charter schools and 10 of the 17 teachers (59 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 | 2.1596 | 1.125 | 2.4295 |
| 102 | Basic 4-8 | 4.9024 | 1.000 | 4.9024 |
| 103 | Basic 9-12 | 9.8942 | 1.011 | 10.0030 |
| 111 | Grades K-3 with ESE Services | .5000 | 1.125 | .5625 |
| 112 | Grades 4-8 with ESE Services | 1.3810 | 1.000 | 1.3810 |
| 113 | Grades 9-12 with ESE Services | (.1665) | 1.011 | (.1683) |
| 130 | ESOL | (16.2574) | 1.145 | (18.6147) |
| 254 | ESE Support Level 4 | (1.8796) | 3.558 | (6.6876) |
| 255 | ESE Support Level 5 | (2.9011) | 5.089 | (14.7637) |
| | Subtotal | (2.3674) | | (20.9559) |

| Charter Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program[1] | Adjustment[2] | Factor | FTE[3] |
| 101 | Basic K-3 | 8.2829 | 1.125 | 9.3183 |
| 102 | Basic 4-8 | 11.0165 | 1.000 | 11.0165 |
| 103 | Basic 9-12 | (4.4773) | 1.011 | (4.5265) |
| 111 | Grades K-3 with ESE Services | (.5800) | 1.125 | (.6525) |
| 112 | Grades 4-8 with ESE Services | (.1667) | 1.000 | (.1667) |
| 113 | Grades 9-12 with ESE Services | (.3334) | 1.011 | (.3371) |
| 130 | ESOL | (28.2782) | 1.145 | (32.3786) |
| 254 | ESE Support Level 4 | (1.9200) | 3.558 | (6.8314) |
| | Subtotal | (16.4562) | | (24.5580) |

| Total Schools | | Proposed Net | Cost | Weighted |
|---|---|---|---|---|
| No. | Program[1] | Adjustment[2] | Factor | FTE[3] |
| 101 | Basic K-3 | 10.4425 | 1.125 | 11.7478 |
| 102 | Basic 4-8 | 15.9189 | 1.000 | 15.9189 |
| 103 | Basic 9-12 | 5.4169 | 1.011 | 5.4765 |
| 111 | Grades K-3 with ESE Services | (.0800) | 1.125 | (.0900) |
| 112 | Grades 4-8 with ESE Services | 1.2143 | 1.000 | 1.2143 |
| 113 | Grades 9-12 with ESE Services | (.4999) | 1.011 | (.5054) |
| 130 | ESOL | (44.5356) | 1.145 | (50.9933) |
| 254 | ESE Support Level 4 | (3.7996) | 3.558 | (13.5190) |
| 255 | ESE Support Level 5 | (2.9011) | 5.089 | (14.7637) |
| | Total | (18.8236) | | (45.5139) |

[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 | #0041 | #0043 | #0081 | Balance Forward |
| 101 | Basic K-3 | ..... | .3412 | ..... | .3412 |
| 102 | Basic 4-8 | 1.5682 | ..... | ..... | 1.5682 |
| 103 | Basic 9-12 | ..... | ..... | 4.7975 | 4.7975 |
| 111 | Grades K-3 with ESE Services | ..... | ..... | ..... | .0000 |
| 112 | Grades 4-8 with ESE Services | .5000 | ..... | ..... | .5000 |
| 113 | Grades 9-12 with ESE Services | ..... | ..... | ..... | .0000 |
| 130 | ESOL | (1.5682) | ..... | (4.7975) | (6.3657) |
| 254 | ESE Support Level 4 | (1.0000) | .1588 | .5000 | (.3412) |
| 255 | ESE Support Level 5 | ..... | (.5000) | (.5000) | (1.0000) |
| Total | | (.5000) | .0000 | .0000 | (.5000) |

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

| No. | Brought Forward | Proposed Adjustments[1] #0149* | #0153* | #0154* | #0201 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | .3412 | 7.7160 | (1.2503) | ..... | ..... | 6.8069 |
| 102 | 1.5682 | 15.2478 | (.3333) | (5.3724) | ..... | 11.1103 |
| 103 | 4.7975 | ..... | ..... | (5.7500) | .3590 | (.5935) |
| 111 | .0000 | ..... | (1.5000) | ..... | ..... | (1.5000) |
| 112 | .5000 | ..... | .8333 | (1.0000) | ..... | .3333 |
| 113 | .0000 | ..... | ..... | (.3334) | ..... | (.3334) |
| 130 | (6.3657) | (22.9638) | (.2501) | ..... | (.3590) | (29.9386) |
| 254 | (.3412) | ..... | (1.0000) | ..... | .0000 | (1.3412) |
| 255 | (1.0000) | ..... | ..... | ..... | (.7047) | (1.7047) |
| Total | (.5000) | .0000 | (3.5004) | (12.4558) | (.7047) | (17.1609) |

*Charter School

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

| No. | Brought Forward | Proposed Adjustments[1] #0302 | #0601 | #0811 | #0851 | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 6.8069 | .8334 | ..... | .5000 | ..... | 8.1403 |
| 102 | 11.1103 | 1.6684 | ..... | ..... | 1.3908 | 14.1695 |
| 103 | (.5935) | ..... | 4.1607 | ..... | ..... | 3.5672 |
| 111 | (1.5000) | ..... | ..... | ..... | ..... | (1.5000) |
| 112 | .3333 | ..... | ..... | .5000 | ..... | .8333 |
| 113 | (.3334) | ..... | ..... | ..... | ..... | (.3334) |
| 130 | (29.9386) | (2.9325) | (4.1607) | ..... | (1.3908) | (38.4226) |
| 254 | (1.3412) | ..... | ..... | .0000 | ..... | (1.3412) |
| 255 | (1.7047) | ..... | ..... | (1.0000) | ..... | (2.7047) |
| Total | (17.1609) | (.4307) | .0000 | .0000 | .0000 | (17.5916) |

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

| No. | Brought Forward | Proposed Adjustments[1] #0900* | #0901 | #0932* | #0959* | Balance Forward |
|---|---|---|---|---|---|---|
| 101 | 8.1403 | 1.8172 | .4850 | ..... | ..... | 10.4425 |
| 102 | 14.1695 | ..... | ..... | 1.4744 | ..... | 15.6439 |
| 103 | 3.5672 | ..... | ..... | ..... | 1.2727 | 4.8399 |
| 111 | (1.5000) | .9200 | .5000 | ..... | ..... | (.0800) |
| 112 | .8333 | ..... | ..... | ..... | ..... | .8333 |
| 113 | (.3334) | ..... | ..... | ..... | ..... | (.3334) |
| 130 | (38.4226) | (1.8172) | (.4166) | (1.4744) | (1.7727) | (43.9035) |
| 254 | (1.3412) | (.9200) | (.5684) | ..... | ..... | (2.8296) |
| 255 | (2.7047) | ..... | ..... | ..... | ..... | (2.7047) |
| Total | (17.5916) | .0000 | .0000 | .0000 | (.5000) | (18.0916) |

*Charter School

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

| | | Proposed Adjustments[1] | | | |
|---|---|---|---|---|---|
| **No.** | **Brought Forward** | **#7001** | **#9036** | **#9041** | **Total** |
| 101 | 10.4425 | ..... | ..... | ..... | 10.4425 |
| 102 | 15.6439 | ..... | .2750 | ..... | 15.9189 |
| 103 | 4.8399 | ..... | .3820 | .1950 | 5.4169 |
| 111 | (.0800) | ..... | ..... | ..... | (.0800) |
| 112 | .8333 | ..... | .5000 | (.1190) | 1.2143 |
| 113 | (.3334) | (.1665) | ..... | ..... | (.4999) |
| 130 | (43.9035) | (.2501) | (.3820) | ..... | (44.5356) |
| 254 | (2.8296) | ..... | (.7750) | (.1950) | (3.7996) |
| 255 | (2.7047) | ..... | ..... | (.1964) | (2.9011) |
| Total | (18.0916) | (.4166) | .0000 | (.3154) | (18.8236) |

*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 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 ESE Support Levels 4 and 5, the Osceola 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 pages 30 and 31.

| **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.* | |
| **District-Wide Attendance** | |
| 1. [Ref. 1] Contrary to the electronic attendance recordkeeping procedures as described in the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook* referred to in State Board of Education Rule 6A-1.044(2), FAC: (a) documentation was not retained to show that teachers were taking attendance daily and that the teacher attendance-taking process was regularly monitored (17 schools that includes 4 charter schools), (b) student sign-out logs were not retained (1 school), (c) substitute teacher attendance records were not retained (2 schools that includes 1 charter school), and (d) the attendance for the 2013-14 school year was not certified by the principal or the principal's designee (2 schools). Since we were otherwise able to validate the attendance of the students selected for testing, we present this disclosure Finding with no proposed adjustment. | .0000 |

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

**Discovery Intermediate School (#0041)**

2. [Ref. 4101] For two ELL students: (a) an ELL Committee was not convened by October 1, 2013, to consider one student's extended ESOL placement for a fourth year, and (b) one student had been exited from the ESOL Program prior to the reporting survey periods. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | 1.5682 | |
| 130 ESOL | (1.5682) | .0000 |

3. [Ref. 4104] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

4. [Ref. 4105] 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:

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

**Narcoossee Elementary School (#0043)**

5. [Ref. 4301] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| | | |
|---|---|---|
| 254 ESE Support Level 4 | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |

6. [Ref. 4371] The parents of ESE students taught by one teacher teaching out of field were not notified of the teacher's out-of-field status in Elementary Education. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .3412 | |
| 254 ESE Support Level 4 | (.3412) | .0000 |
| | | .0000 |

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

**Osceola High School (#0081)**

7. [Ref. 8101] For four ELL students: (a) the ELL Committees for three students were not convened by October 1, 2013, to consider the students' continued ESOL placements for a fourth year, and (b) the ELL Committee for the remaining student did not adequately document the criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., FAC, when recommending the student's continued ESOL placement for a fifth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.1249 | |
| 130 ESOL | (1.1249) | .0000 |

8. [Ref. 8102] Five ELL students were beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.5500 | |
| 130 ESOL | (1.5500) | .0000 |

9. [Ref. 8103] For three ELL students: (a) an ELL Committee was not convened by October 1, 2013, to consider one student's continued ESOL placement for a sixth year, and (b) ELL Committees for two students were not convened within 30 school days prior to the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fourth or fifth year and the students' English language proficiencies were not assessed within 30 school days prior to the students' ESOL anniversary dates. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.8004 | |
| 130 ESOL | (1.8004) | .0000 |

10. [Ref. 8104] One student in our ESOL test was incorrectly reported in the ESOL Program. The student had been exited from the ESOL Program on June 7, 2013, which was prior to the October 2013 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .3222 | |
| 130 ESOL | (.3222) | .0000 |

11. [Ref. 8106] One ESE student in the February 2014 reporting survey period was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Osceola High School (#0081)** (Continued) | | |
| 254 ESE Support Level 4 | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |
| | | .0000 |

**Follow-Up to Management's Response to Finding 11 (Ref. 8106)**

**Management stated in the written response that the *Matrix of Services* form provided with the response supported the student's reporting in Program No. 255 (ESE Support Level 5). However, during our examination field work, a *Matrix of Services* form that supported a reporting in Program No. 254 (ESE Support Level 4) was located in the student's ESE file with the same date completed (10-30-13) as the one referenced in Management's Response. Consequently, because of the conflicting information on the two *Matrix of Services* forms provided to us, we could not determine which *Matrix of Services* form was valid during the February 2014 reporting survey period. Accordingly, our Finding stands as presented.**

**Renaissance Charter School at Poinciana (#0149)**

12. [Ref. 14901] For seven ELL students: (a) ELL Committees were not convened within 30 school days prior to two of the students' ESOL anniversary dates to consider the students' extended ESOL placements for a fifth year, and (b) ELL Committees were not convened by October 1, 2013, to consider five students' extended ESOL placements for a fourth or fifth year. Additionally, one of the five students' English language proficiency was not assessed by October 1, 2013. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | 1.6520 | |
| 102 Basic 4-8 | 3.7148 | |
| 130 ESOL | (5.3668) | .0000 |

13. [Ref. 14902] One ELL student was assessed as English language proficient in all areas of the CELLA and had achieved a Level 3 in the Reading portion of the FCAT; therefore, the student met the criteria to be exited from the ESOL Program. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .8300 | |
| 130 ESOL | (.8300) | .0000 |

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

**Renaissance Charter School at Poinciana (#0149)** (Continued)

14. [Ref. 14903] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .4150 | |
| 130 ESOL | (.4150) | .0000 |

15. [Ref. 14971/72] For two teachers who taught Primary Language Arts to classes that included ELL students: (a) one teacher (Ref. 14971) was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field, and (b) one teacher (Ref. 14972) did not complete the General Knowledge requirements within 1 calendar year of the teacher's date of employment. We also noted that the parents of the ELL students were not notified of the two teachers' out-of-field status in ESOL. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 14971 | | |
| 102 Basic 4-8 | 1.2168 | |
| 130 ESOL | (1.2168) | .0000 |
| Ref. 14972 | | |
| 102 Basic 4-8 | 3.9229 | |
| 130 ESOL | (3.9229) | .0000 |

16. [Ref. 14973] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English and ESOL but taught courses that required certification in Math and Elementary Education. 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:

| | | |
|---|---|---|
| 101 Basic K-3 | 3.3426 | |
| 102 Basic 4-8 | 1.4132 | |
| 130 ESOL | (4.7558) | .0000 |

17. [Ref. 14974/75] Two teachers did not hold valid Florida teaching certificates and were not otherwise qualified to teach. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 14974 | | |
| 102 Basic 4-8 | .9818 | |
| 130 ESOL | (.9818) | .0000 |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Renaissance Charter School at Poinciana (#0149)** (Continued) | | |
| Ref. 14975 | | |
| 101 Basic K-3 | 2.7214 | |
| 102 Basic 4-8 | 2.7533 | |
| 130 ESOL | (5.4747) | .0000 |
| | | .0000 |

**Florida Virtual Academy at Osceola County Charter School (#0153)**

18. [Ref. 15371/72] Two teachers were not properly certified and were not approved by the School Board or the Governing Board of the charter school to teach out of field in ESE (Ref. 15371) or Physical Education (Ref. 15372). We also noted that the parents of the students were not notified of one of the teacher's out-of-field status (Ref. 15371). Since the students of one teacher were reported in Basic Education, no adjustment was proposed for this Finding (Ref. 15372). We propose the following adjustment for the remaining teacher (Ref. 15371):

| | | |
|---|---|---|
| 102 Basic 4-8 | .1667 | |
| 112 Grades 4-8 with ESE Services | (.1667) | .0000 |

19. [Ref. 15301] Four virtual education students (two students were in our Basic test and two students were in our Basic with ESE Services test) were incorrectly reported for FEFP funding for virtual education courses that the students did not successfully complete (i.e., there was no documentation to support that the students had received final semester grades for their semester courses). We also noted that the file for one of the students did not contain an IEP that covered the 2013-14 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | (1.5004) | |
| 111 Grades K-3 with ESE Services | (1.5000) | (3.0004) |

20. [Ref. 15302] The file for one ELL student enrolled in the ESOL Program did not contain an *ELL Student Plan* that covered the 2013-14 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .2501 | |
| 130 ESOL | (.2501) | .0000 |

21. [Ref. 15303] One ESE student was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Florida Virtual Academy at Osceola County Charter School (#0153)** (Continued) | | |
| 112 Grades 4-8 with ESE Services | 1.0000 | |
| 254 ESE Support Level 4 | (1.0000) | .0000 |
| 22. [Ref. 15304] Contrary to the charter agreement, the file for one Basic virtual education student did not support that the student's residency was in Osceola County. Consequently, the student did not meet the eligibility criteria for enrollment in a Virtual Instruction Program. We propose the following adjustment: | | |
| 102 Basic 4-8 | (.5000) | (.5000) |
| | | (3.5004) |
| **I Virtual League Academy Charter School (#0154)** | | |
| 23. [Ref. 15401] Contrary to the charter agreement, the file for one Basic virtual education student did not support that the student's residency was in Osceola County. In addition the student was not enrolled in a Florida public school in the previous year; thus, the student was not eligible for enrollment in a Virtual Instruction Program. Since the student is cited in Finding 29, we present this disclosure Finding with no proposed adjustment. | | .0000 |
| 24. [Ref. 15402] Two virtual education students (one was in our Basic test and one was in our Basic with ESE Services test) were incorrectly reported for FEFP funding for four virtual education courses that the students did not successfully complete (i.e., did not receive passing grades). Since the students are cited in Finding 29, we present this disclosure Finding with no proposed adjustment. | | .0000 |
| 25. [Ref. 15403] The course schedule for one ESE virtual education student was incorrectly reported. The student was taking two semester courses and had earned a half credit for each course; however, the FTE reported equated to receiving a full credit for each course overstating the FTE earned. Since the student is cited in Finding 29, we present this disclosure Finding with no proposed adjustment. | | .0000 |

| Findings | Proposed Net Adjustments (Unweighted FTE) |
|---|---|
| **I Virtual League Academy Charter School (#0154)** (Continued) | |
| 26. [Ref. 15405] Contrary to the charter agreement, the files for three virtual education students (not in our test) did not support that the students were residents of Osceola County. Consequently, the students were not eligible for enrollment in a Virtual Instruction Program. Since the students are cited in Finding 29, we present this disclosure Finding with no proposed adjustment. | .0000 |
| 27. [Ref. 15471] One teacher did not hold a valid Florida teaching certificate and was not otherwise qualified to teach. Since the students of this teacher were reported in Basic education, we present this disclosure Finding with no proposed adjustment. | .0000 |
| 28. [Ref. 15472] One teacher was not properly certified and was not approved by the School Board or the Governing Board of the charter school to teach out of field. The teacher was certified in English and ESOL but taught courses that required certification in Reading. We also noted that the parents of the students were not notified of the teacher's out-of-field status. Since the students are cited in Finding 29, we present this disclosure Finding with no proposed adjustment. | .0000 |
| 29. [Ref. 15406] For 16 students (3 students were in our Basic test and 2 students were in our Basic with ESE Services test), there was no evidence that the virtual instruction the students received was from a DOE-approved provider. Effective July 1, 2013, the Charter School USA, Inc., which I Virtual League Academy was affiliated with, executed an agreement with Advanced Academics, Inc., to serve its schools and students by providing the educational program that included the platform, curriculum, and instruction for the 2013-14 school year. However, we noted that Advanced Academics, Inc., had not been approved by the Department of Education as a provider of virtual instruction for the 2013-14 school year. We also noted that effective December 31, 2013, Advanced Academics, Inc., was acquired by another provider of virtual education services, Connections Education; however, we did not see evidence of an executed agreement between the Charter School USA, Inc., or the I Virtual League Academy and Connections Education. Additionally, there was no documentation that supported the Department of Education's approval of Connections Education as a provider of virtual education instruction for the 2013-14 school year. We propose the following adjustment: | |

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **I Virtual League Academy Charter School (#0154)** (Continued) | | |
| 102 Basic 4-8 | (5.3724) | |
| 103 Basic 9-12 | (5.7500) | |
| 112 Grades 4-8 with ESE Services | (1.0000) | |
| 113 Grades 9-12 with ESE Services | (.3334) | (12.4558) |
| | | (12.4558) |

**St. Cloud High School (#0201)**

30. [Ref. 20101] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

| | | |
|---|---|---|
| 254 ESE Support Level 4 – First Student | (.5000) | |
| 255 ESE Support Level 5 | .5000 | .0000 |
| 254 ESE Support Level 4 – Second Student | 1.0000 | |
| 255 ESE Support Level 5 | (1.0000) | .0000 |

31. [Ref. 20102] One ESE student withdrew from school before the October 2013 reporting survey period and should not have been reported for FEFP funding. We also noted that the student was reported in Program No. 255 (ESE Support Level 5) based on the student's placement in the Hospital and Homebound Program; however, the student was dismissed from the Program on May 28, 2013. We propose the following adjustment:

| | | |
|---|---|---|
| 255 ESE Support Level 5 | (.2047) | (.2047) |

32. [Ref. 20103] One ESE student was not in attendance during the October 2013 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

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

33. [Ref. 20104] An ELL Committee was not convened by October 1, 2013, to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .3590 | |
| 130 ESOL | (.3590) | .0000 |
| | | (.7047) |

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

**Westside K-8 School (#0302)**

34. [Ref. 30202] One Basic student was not enrolled at this school during the October 2013 reporting survey period and should not have been reported for FEFP funding. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | (.4307) | (.4307) |

35. [Ref. 30203] ELL Committees were not convened by October 1, 2013, to consider two ELL students' extended ESOL placements for a fourth or fifth year. We also noted that the English language proficiency of one of the students was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .8334 | |
| 102 Basic 4-8 | .7228 | |
| 130 ESOL | (1.5562) | .0000 |

36. [Ref. 30204] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .8219 | |
| 130 ESOL | (.8219) | .0000 |

37. [Ref. 30271] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Elementary Education, Middle Grades Integrated Curriculum, and ESOL but taught a course that required certification in Reading. 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:

| | | |
|---|---|---|
| 102 Basic 4-8 | .5544 | |
| 130 ESOL | (.5544) | .0000 |
| | | (.4307) |

**Gateway High School (#0601)**

38. [Ref. 60101] ELL Committees were not convened by October 1, 2013, to consider three ELL students' extended ESOL placements for a fourth or sixth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.8034 | |
| 130 ESOL | (1.8034) | .0000 |

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

**Gateway High School (#0601)** (Continued)

39. [Ref. 60102] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the student's extended ESOL placement for a fifth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .3426 | |
| 130 ESOL | (.3426) | .0000 |

40. [Ref. 60103] One ELL student was assessed as English language proficient in all areas of the CELLA and had achieved a Level 3 in the Reading portion of the FCAT; therefore, the student met the criteria to be exited from the ESOL Program. We also noted that an ELL Committee was not convened to consider the student's continued ESOL placement. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .6276 | |
| 130 ESOL | (.6276) | .0000 |

41. [Ref. 60171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in English but taught a course that required certification in Reading. 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 | 1.3871 | |
| 130 ESOL | (1.3871) | .0000 |
| | | .0000 |

**Pleasant Hill Elementary School (#0811)**

42. [Ref. 81101] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IEP was prepared on November 6, 2012. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |

43. [Ref. 81102/04] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustments:

| | | |
|---|---|---|
| Ref. 81102 | | |
| 254 ESE Support Level 4 | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |

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

**Pleasant Hill Elementary School (#0811)** (Continued)

| | | |
|---|---|---|
| Ref. 81104 | | |
| 254 ESE Support Level 4 | (.5000) | |
| 255 ESE Support Level 5 | .5000 | .0000 |

44. [Ref. 81103] The file for one ESE student did not contain an IEP that covered the October 2013 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .5000 | |
| 255 ESE Support Level 5 | (.5000) | .0000 |
| | | .0000 |

**Cypress Elementary School (#0851)**

45. [Ref. 85171] The parents of ELL students taught by one teacher who was teaching out of field were not notified of the teacher's out-of-field status in ESOL until January 24, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | 1.3908 | |
| 130 ESOL | (1.3908) | .0000 |
| | | .0000 |

**UCP Osceola Charter School (#0900)**

46. [Ref. 90001] 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 | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |

47. [Ref. 90002] There was no evidence that the *Matrix of Services* form for one ESE student had been reviewed and updated when the student's new IFSP was prepared on January 31, 2014. We propose the following adjustment:

| | | |
|---|---|---|
| 111 Grades K-3 with ESE Services | .4200 | |
| 254 ESE Support Level 4 | (.4200) | .0000 |

48. [Ref. 90003] The files for two ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | 1.8172 | |
| 130 ESOL | (1.8172) | .0000 |
| | | .0000 |

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

**Poinciana Academy of Fine Arts (#0901)**

49. [Ref. 90101] An ELL Committee was not convened by October 1, 2013, to consider one ELL student's extended ESOL placement for a fifth year. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .4166 | |
| 130 ESOL | (.4166) | .0000 |

50. [Ref. 90102] 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 | .5000 | |
| 254 ESE Support Level 4 | (.5000) | .0000 |

51. [Ref. 90171] The parents of ESE students taught by one teacher who was teaching out of field were not notified of the teacher's out-of-field status in Art. We propose the following adjustment:

| | | |
|---|---|---|
| 101 Basic K-3 | .0684 | |
| 254 ESE Support Level 4 | (.0684) | .0000 |
| | | .0000 |

**Bellalago Charter Academy (#0932)**

52. [Ref. 93201] The English language proficiency of one ELL student was not assessed and an ELL Committee was not convened within 30 school days prior to the student's ESOL anniversary date to consider the student's extended ESOL placement for a fourth year. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .3586 | |
| 130 ESOL | (.3586) | .0000 |

53. [Ref. 93202] An ELL Committee was not convened by October 1, 2013, to consider one ELL student's extended ESOL placement for a sixth year. We propose the following adjustment:

| | | |
|---|---|---|
| 102 Basic 4-8 | .4088 | |
| 130 ESOL | (.4088) | .0000 |

54. [Ref. 93203] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

| Findings | | Proposed Net Adjustments (Unweighted FTE) |
|---|---|---|
| **Bellalago Charter Academy (#0932)** (Continued) | | |
| 102 Basic 4-8 | .7070 | |
| 130 ESOL | (.7070) | .0000 |
| | | .0000 |

**Mavericks High School (#0959) Charter School**

55. [95906/07] Student attendance taken by the teachers was entered into the School's fully automated and electronic system (Maestro Student Information System [MAESTRO SIS]) and then manually input by School personnel into the District's student information system (TERMS). State Board of Education Rule 6A-1.044(3), FAC, and the *Florida Department of Education Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*, pages 6 through 10, requires specific system criteria to be met. We noted the following (Ref. 95906):

a. MAESTRO SIS did not include a sign-on indicator to ensure that attendance was being taken regularly and to facilitate monitoring of exception reports by responsible School administrators.

b. There was no evidence that MAESTRO SIS generated a daily log that included sufficient information to ascertain when and by whom attendance data was entered, changed, or deleted.

c. There was no evidence to support that period-by-period attendance for students in Grades 9-12 had been recorded for the specific subject areas of instruction for which the students received credit. School management stated that students are assigned to one classroom daily and work at their own pace on APEX Learning, a computer-based learning platform, for most of their coursework. We noted that 13 of the students (Ref. 95907) included in our test did not appear to be engaged in any educational activity because there were no logon entries in APEX for these students.

These recordkeeping deficiencies existed throughout the 2013-14 school year and increased the likelihood of erroneous reporting of student attendance. However, because we were able to verify attendance for at least 1 day of the 11-day reporting survey period for all of the students included in our test, we present this disclosure Finding with no proposed adjustment.

.0000

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

**Mavericks High School (#0959) Charter School** (Continued)

56. [Ref. 95902] For two ELL students: (a) 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 fifth year, and (b) an ELL Committee for one student was not convened until October 22, 2013, which was after the October 2013 reporting survey period and did not adequately document the criteria specified in State Board of Education Rule 6A-6.0902(2)(a)3., FAC, when recommending the student's continued ESOL placement for a fifth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | 1.0727 | |
| 130 ESOL | (1.0727) | .0000 |

57. [Ref. 95903] The *ELL Student Plan* for one student was incomplete as the class schedule supporting the courses that would employ ESOL strategies was not made a part of the student's *ELL Student Plan* until after the February 2014 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .3000 | |
| 130 ESOL | (.3000) | .0000 |

58. [Ref. 95904] The *ELL Student Plan* for one ELL student was incomplete as the student's *ELL Student Plan* did not include the student's instructional schedule. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .4000 | |
| 130 ESOL | (.4000) | .0000 |

59. [Ref. 95905] One Basic 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:

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

60. [Ref. 95971] The parents of students taught by one teacher who was teaching out of field were not notified of the teacher's out-of-field status in Biology until January 24, 2014, which was after the October 2013 reporting survey period. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .1000 | |
| 130 ESOL | (.1000) | .0000 |
| | | (.5000) |

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

**Osceola Virtual Instruction Program (#7001)**

61. [Ref. 700101] One ESE virtual education student was incorrectly reported for FEFP funding for one virtual education course that the student did not successfully complete (i.e., did not earn credit for that course). We propose the following adjustment:

| | | |
|---|---|---|
| 113 Grades 9-12 with ESE Services | (.1665) | (.1665) |

62. [Ref. 700102] One ELL virtual education student was incorrectly reported for FEFP funding for three virtual education courses that the student did not successfully complete (i.e., did not receive passing grades for those courses). We propose the following adjustment:

| | | |
|---|---|---|
| 130 ESOL | (.2501) | (.2501) |
| | | (.4166) |

**New Beginnings Education Center (#9036)**

63. [Ref. 903601] An ELL Committee was not convened within 30 school days prior to one student's ESOL anniversary date to consider the student's extended ESOL placement for a sixth year. We propose the following adjustment:

| | | |
|---|---|---|
| 103 Basic 9-12 | .3820 | |
| 130 ESOL | (.3820) | .0000 |

64. [Ref. 903602] One ESE student in the February 2014 reporting survey period was not reported in accordance with the student's *Matrix of Services* form. We propose the following adjustment:

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

**Follow-Up to Management's Response to Finding 64 (Ref. 903602)**

**Management stated in the written response that the *Matrix of Services* form provided with the School's response supported the student's reporting in Program No. 254 (ESE Support Level 4). However, during our examination field work, a *Matrix of Services* form that supported a reporting in Program No. 112 (Grades 4-8 with ESE Services) was located in the student's ESE file with the same date completed (10-01-13) as the one referenced in Management's Response. Consequently, because of the conflicting information on the two *Matrix of Services* forms provided to us, we could not determine which *Matrix of Services* form was valid during the February 2014 reporting survey period. Accordingly, our Finding stands as presented.**

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

**New Beginnings Education Center (#9036)** (Continued)

65. [Ref. 903671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Middle Grades Integrated Curriculum and ESE but taught courses that required certification in Elementary Education. 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:

| | | |
|---|---|---|
| 102 Basic 4-8 | .2750 | |
| 254 ESE Support Level 4 | (.2750) | .0000 |
| | | .0000 |

**Hospital and Homebound Program (#9041)**

66. [Ref. 904101] For five ESE students (two were in our Basic with ESE Services test and three were in our ESE Support Levels 4 and 5 test) enrolled in the Hospital and Homebound Program: (a) the homebound instructors' contact logs for four of the five students were not available to support the students' reported homebound instruction, and (b) the schedule for one student was reported as including both on-campus and homebound instruction concurrently; however, the student did not receive homebound services during the reporting survey week. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | (.0790) | |
| 255 ESE Support Level 5 | (.1564) | (.2354) |

67. [Ref. 904102] The instructional minutes for two ESE students (one was in our Basic with ESE Services test and one was in our ESE Support Levels 4 and 5 test) in the Hospital and Homebound Program were incorrectly reported. The students were reported for 180 and 300 instructional minutes, but only 60 and 180 minutes, respectively, were supported by the homebound instructors' contact logs. We propose the following adjustment:

| | | |
|---|---|---|
| 112 Grades 4-8 with ESE Services | (.0400) | |
| 255 ESE Support Level 5 | (.0400) | (.0800) |

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

**Hospital and Homebound Program (#9041)** (Continued)

68. [Ref. 904171] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in ESE but taught a course that required certification in Any Vocational Field or Coverage. 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 | .1950 | |
| 254 ESE Support Level 4 | (.1950) | .0000 |
| | | (.3154) |
| **Proposed Net Adjustment** | | (18.8236) |

## 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) proper attendance procedures are in place and maintained along with District monitoring of compliance with FTE statutes and rules and that the electronic attendance recordkeeping systems comply with the requirements outlined in the *Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*; (2) attendance for students in Grades 9-12 is recorded period by period and the teachers' attendance-taking activities are monitored to ensure that all teachers' are taking attendance daily and for all periods; (3) only students who are in membership during the survey week and in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding, and documentation is retained to support this reporting; (4) students are reported in the proper funding categories for the correct amount of FTE and have adequate documentation to support that reporting; (5) 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 ELL Committees are timely convened subsequent to these assessments; (6) ELL students are not reported beyond the maximum 6-year period allowed for State funding of ESOL; (7) students who are assessed as English language proficient and meet exit criteria are either exited from the ESOL Program or referred to an ELL Committee for determination of the students' continued ESOL placements; (8) documentation that supports the ELL Committees' consideration of the criteria specified by State Board of Education Rule 6A-6.0902(2)(a)3., FAC, to assess students' English language proficiency is maintained on file; (9) IEPs and *ELL Student Plans* are timely prepared or updated and retained in the students' files; (10) reported FTE for students in the Hospital and Homebound Program is based on the homebound instructors' contact logs and time authorized on the students' IEPs; (11) ESE students are reported in accordance with the students' *Matrix of Services* forms; (12) *Matrix of Services* forms are timely prepared and evidence is maintained to support that the *Matrix of Services* forms have been reviewed and updated when the students' IEPs are prepared and reflect the IEP services in effect during the reporting survey period; (13) teachers are properly certified or, if teaching out of field, are timely approved to teach out of field by the School Board or the Governing Board of a charter school; (14) parents are timely notified when their children are assigned to teachers teaching out of field; (15) educational providers of virtual education programs have been appropriately approved by the Department of Education; (16) the eligibility of virtual education students is verified prior to the students' placement in Virtual Instruction Programs; (17) FTE is accurately reported for students enrolled in virtual education courses; and (18) teachers who are issued temporary certificates pass the Florida General Knowledge test within 1 year of employment.

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 Osceola County

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

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 49 District schools other than charter schools, 13 charter schools, 1 District cost center, and 3 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 57,239.28 unweighted FTE as recalibrated for those students that included 7,487.69 unweighted FTE as recalibrated for charter school students and received approximately $202.7 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 the 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 |
|---|---|---|
| | District-Wide Attendance | 1 |
| 1. | Discovery Intermediate School | 2 through 4 |
| 2. | Narcoossee Elementary School | 5 and 6 |
| 3. | Highlands Elementary School | NA |
| 4. | Osceola High School | 7 through 11 |
| 5. | Renaissance Charter School at Poinciana* | 12 through 17 |
| 6. | Florida Virtual Academy at Osceola County Charter School* | 18 through 22 |
| 7. | I Virtual League Academy Charter School* | 23 through 29 |
| 8. | St. Cloud High School | 30 through 33 |
| 9. | Westside K-8 School | 34 through 37 |
| 10. | Ventura Elementary School | NA |
| 11. | Gateway High School | 38 through 41 |
| 12. | Pleasant Hill Elementary School | 42 through 44 |
| 13. | Cypress Elementary School | 45 |
| 14. | UCP Osceola Charter School* | 46 through 48 |
| 15. | Poinciana Academy of Fine Arts | 49 through 51 |
| 16. | Bellalago Charter Academy* | 52 through 54 |
| 17. | Mavericks High School* | 55 through 60 |
| 18. | Osceola Virtual Instruction Program | 61 and 62 |

| School | Findings |
| --- | --- |
| 19. Osceola Virtual Franchise (Secondary) | NA |
| 20. Osceola Virtual Instruction (Course Offerings) | NA |
| 21. New Beginnings Education Center | 63 through 65 |
| 22. Hospital and Homebound Program | 66 through 68 |

*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 Osceola 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: 47 of the 440 students in our test had exceptions involving their reported ridership classification or eligibility for State transportation funding. (See *SCHEDULE G*, Findings 3, 4, 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 Osceola 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

Sherrill F. Norman, CPA
Tallahassee, Florida
November 6, 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 (749) 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 (49,984) 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 | 108 |
| Hazardous Walking | 755 |
| IDEA – PK through Grade 12, Weighted | 3,405 |
| All Other FEFP Eligible Students | 45,716 |
| Total | 49,984 |

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 | Students With Exceptions | Students Proposed Net Adjustment |
|---|---|---|
| Our tests included 440 of the 49,984 students reported as being transported by the District. | 47 | (37) |
| We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 306 students. | 306 | (160) |
| Total | 353 | (197) |

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.

## 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 Osceola 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 51.

| 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. 59] During our examination field work, we became aware that ten buses (four buses in the October 2013 and six buses in the February 2014 reporting survey periods) had not been reported for State transportation funding. We were informed by the Chief Financial Officer in a letter that the District wanted to request a favorable funding adjustment as part of our examination for the omission of these buses and the student ridership for the buses. The Chief Financial Officer further stated in his letter that the records were inadvertently omitted and were not submitted to the Department of Education for funding. The District provided us with the bus drivers' reports for the ten buses and a listing of students in ridership who were transported by these buses. | |

| Findings | Students Transported Proposed Net Adjustments |
|---|---|
| There were 833 students (418 in the October 2013 reporting survey period and 415 in the February 2014 reporting survey period) included on the listing who were not reported for State transportation funding. We reviewed the transportation and enrollment records for 172 students (90 students in the October 2013 reporting survey period and 82 students in the February 2014 reporting survey period) to determine whether the students were in ridership and met the membership criteria for State transportation funding. Our review disclosed that 143 of the 172 students appeared to have met the FEFP requirements for State transportation funding. However, during our review of the records for the 172 students, we noted that there were other student transportation-related issues that precluded 29 of these students from meeting the established criteria for State transportation funding (i.e., students were already reported as riding other buses, students withdrew prior to the survey week, student ridership names could not be subsequently verified as District-enrolled students, students lived less than 2 miles from their assigned schools and were not otherwise eligible for transportation, students were counted on more than one bus, and some students were in fact actually reported for State transportation funding). These other student transportation-related issues would need to be taken into consideration in determining the 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 buses and students transported rests with the Department of Education. | 0 |
| 2. [Ref. 58] District records indicated that one bus had been reassigned to different routes, resulting in 11 students not being reported for State transportation funding. District management informed us that this oversight was not discovered in time for reporting these 11 students for State transportation funding or within the time frame allowed by the Department of Education for amendments to the reporting. Our review disclosed that the 11 students appeared to have met the FEFP requirements for State transportation funding. The District should improve its oversight of the reporting of the number of students transported to ensure that such reporting is correctly and timely | |

| Findings | Students Transported Proposed Net Adjustments |
|---|---|
| reported. The final impact and resolution of this Finding and any applicable adjustment in State transportation funding for the District's underreporting of students transported rests with the Department of Education. | |
| | 0 |

3. [Ref. 51] For 34 students in our test, the students were either not listed on the bus drivers' reports (16 students) or the bus drivers' reports indicated that the students had not been transported during the reporting survey period (18 students). We propose the following adjustments:

| | | |
|---|---|---|
| **July 2013 Survey** | | |
| 3 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (13) | |
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (2) | |
| Hazardous Walking | (3) | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | (2) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (1) | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | (7) | (34) |

4. [Ref. 52] For eight students in our test: (a) The IEPs for seven students reported in the IDEA – PK through Grade 12, Weighted ridership category did not indicate that the students met at least one of the five criteria for the IDEA-Weighted classification; however, the students were eligible for reporting in the All Other FEFP Eligible Students ridership category, and (b) the IEP for one student reported in the All Other FEFP Eligible Students ridership category indicated that the student met one of the five criteria required for IDEA-Weighted classification; therefore, the student should have been reported in the IDEA – PK through Grade 12, Weighted ridership category. We propose the following adjustments:

a. **July 2013 Survey**

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

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| All Other FEFP Eligible Students | 3 | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| All Other FEFP Eligible Students | 2 | |
| **June 2014 Survey** | | |
| 9 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | 1 | |
| b. **June 2014 Survey** | | |
| 9 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 1) | |
| All Other FEFP Eligible Students | (1) | 0 |

5. [Ref. 53] Two students in our test reported in the All Other FEFP Eligible Students ridership category lived less than 2 miles from their assigned schools and were not otherwise eligible for State transportation funding. We propose the following adjustment:

| | | |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (2) | (2) |

6. [Ref. 54] For 22 PK students (1 student was in our test), the students were incorrectly reported in the All Other FEFP Eligible Students ridership category. We determined that 18 students were not eligible for State transportation funding as follows: (a) 10 students were enrolled in Voluntary Prekindergarten Education Programs, and (b) 8 students were funded through the Prekindergarten Title I Program. We noted that the IEPs for the remaining 4 students indicated that the students were eligible to be reported in the IDEA - PK through Grade 12, Weighted ridership category. We propose the following adjustments:

| | |
|---|---|
| **October 2013 Survey** | |
| 90 Days in Term | |
| IDEA - PK through Grade 12, Weighted | 2 |
| All Other FEFP Eligible Students | (7) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 2 | |
| All Other FEFP Eligible Students | (15) | (18) |

7. [Ref. 55] Two students in our test were incorrectly reported in the Teenage Parents and Infants ridership category. There was no documentation to support that the students were enrolled in a Teenage Parent Program. We determined that the students lived more than 2 miles from their assigned schools and were otherwise eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (1) | |
| All Other FEFP Eligible Students | 1 | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| Teenage Parents and Infants | (1) | |
| All Other FEFP Eligible Students | 1 | 0 |

8. [Ref. 56] The number of days in term for 11 students was not reported in accordance with the District's calendar as follows: (a) 4 students were reported for 23, 19, or 16 days in term rather than 3 days in term in the July 2013 reporting survey period; (b) 1 student was reported for 43 days in term rather than 90 days in term in the February 2014 reporting survey period; (c) 5 students were reported for 8, 7, or 6 days in term rather than 9 days in term in the June 2014 reporting survey period; and (d) 1 student was reported for 12 days in term rather than 9 days in term in the June 2014 reporting survey period and the student was not marked as riding the bus; therefore, the student should not have been reported for State transportation funding. We propose the following adjustments:

| | |
|---|---|
| **July 2013 Survey** | |
| 23 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (1) |
| 19 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (1) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| 16 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (2) | |
| 3 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 4 | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | 1 | |
| 43 Days in Term | | |
| All Other FEFP Eligible Students | (1) | |
| **June 2014 Survey** | | |
| 12 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| 9 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 5 | |
| 8 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| 7 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (3) | |
| 6 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | (1) | (1) |

9. [Ref. 57] Our general test relating to 88 students transported on public transportation (i.e., city buses) disclosed the following: (a) 32 students lived less than 2 miles from their assigned school and were not otherwise eligible for State transportation funding; (b) there was no evidence that 49 of the students were issued bus passes during the reporting survey periods; (c) 5 students lived less than 2 miles from their assigned school and there was no evidence that the students were issued bus passes; (d) 2 students were reported for 72 days in term rather than the 90 days in term as shown on the School's instructional calendar. We propose the following adjustments:

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| a. **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (16) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (16) | (32) |
| b. **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (45) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (4) | (49) |
| c. **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (4) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | (1) | (5) |
| d. **October 2013 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | 1 | |
| 72 Days in Term | | |
| All Other FEFP Eligible Students | (1) | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| All Other FEFP Eligible Students | 1 | |
| 72 Days in Term | | |
| All Other FEFP Eligible Students | (1) | 0 |

10. [Ref. 60] Our general tests of the reported ridership of students transported during the October 2013, February 2014, and June 2014 reported survey periods disclosed that 71 ESE students were reported in the Non-FEFP Fundable PK through Grade 12 Students ridership category. However, we determined that the 71 students were IDEA students and had a valid IEP in effect during the reporting survey periods and

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

were otherwise eligible to be reported for State transportation funding. We determined that 38 students were eligible for reporting in the ALL Other FEFP Eligible Students ridership category and the remaining 33 of the 71 students were eligible for reporting in the IDEA – PK through Grade 12, Weighted ridership category. We propose the following adjustments:

| | | |
|---|---|---|
| **October 2013 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 22 | |
| All Other FEFP Eligible Students | 17 | |
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| IDEA - PK through Grade 12, Weighted | 10 | |
| All Other FEFP Eligible Students | 21 | |
| **June 2014 Survey** | | |
| 9 Days in Term | | |
| IDEA - PK through Grade 12, Unweighted | 1 | 71 |

11. [Ref. 61] Our general tests of the reported ridership disclosed that 127 students were reported in varying ridership categories on specified buses but were either not recorded on bus driver reports (43 students) or were not marked as being provided transportation on those buses (84 students) during the reporting survey periods. We propose the following adjustments:

| | |
|---|---|
| **July 2013 Survey** | |
| 3 Days in Term | |
| IDEA - PK through Grade 12, Weighted | (5) |
| **October 2013 Survey** | |
| 90 Days in Term | |
| Hazardous Walking | (1) |
| IDEA - PK through Grade 12, Weighted | (1) |
| All Other FEFP Eligible Students | (64) |

| Findings | | Students Transported Proposed Net Adjustments |
|---|---|---|
| **February 2014 Survey** | | |
| 90 Days in Term | | |
| Hazardous Walking | (6) | |
| IDEA - PK through Grade 12, Weighted | (1) | |
| All Other FEFP Eligible Students | (49) | (127) |
| **Proposed Net Adjustment** | | (197) |

# 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) procedures are in place to ensure that all records associated with the buses in operation and students in ridership during the reporting survey periods are submitted to the Department of Education within the prescribed time frames; (2) 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; (3) students reported in the IDEA-Weighted classifications are appropriately documented as meeting one of the five criteria required for the IDEA-Weighted classifications as noted on the students' IEPs; (4) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category; (5) appropriate documentation is retained to support that public transportation bus passes were purchased and issued to students reported as riding on city buses; (6) only those students who are recorded on bus drivers' reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; and (7) 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.

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 Osceola County**

For the fiscal year ended June 30, 2014, the District received approximately $10.6 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 | 61 | 444 |
| October 2013 | 321 | 24,474 |
| February 2014 | 316 | 24,635 |
| June 2014 | 53 | 431 |
| Total | 751 | 49,984 |

**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[1]


**THE SCHOOL DISTRICT OF OSCEOLA COUNTY, FLORIDA**

817 Bill Beck Boulevard • Kissimmee• Florida 34744-4492
Phone: 407-870-4600 • Fax: 407-870-4010 • www.osceola.k12.fl.us



**SCHOOL BOARD MEMBERS**
District 1 – Jay Wheeler 407-973-4141
District 2 – Kelvin Soto – Vice Chair 407-361-2462
District 3 – Tim Weisheyer - Chair 407-361-0235
District 4 – Clarence Thacker 407-361-7906
District 5 – Ricky Booth 407-818-9464

**Superintendent of Schools**
Melba Luciano


November 6, 2015

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

Attn: J. David Hughes

Dear Ms. Norman:

The School District of Osceola County, Florida has reviewed the draft audit report of the Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students, and Student Transportation for the Fiscal Year Ended June 30, 2014.

The District disagrees with Finding 11 and 64 related to ESE students not reported in accordance with their Matrix of Services forms. The attached Matrix of Services, previously submitted to your staff, support the students' respective 255 and 254 classifications as reported for Survey 3. The District is requesting reconsideration restoring full funding for those two students.

The audit also disclosed material concerns in the areas of Teacher Certification, English for Speakers of Other Languages, Virtual Education and student Transportation. The District recognizes the importance of compliance and is committed to continued improvement of our FTE processes. The District will take the following measures to mitigate any future concerns:

In the areas of Exceptional Student Education, Teacher Certification, English for Speakers of Other Languages and Virtual Education, the District will:

- continue its effort in conducting compliance training to district personnel and school level administrators in the areas of ESOL, ESE, and Teacher Certification;
- continue to thoroughly review ESE Matrix of Services before each FTE survey to ensure students are correctly reported and records are maintained and properly filed;
- modify Hospital and Homebound procedures to ensure teachers make up time when student is absent by completing their timesheets per the required number of hours indicated on IEP;
- continue to ensure that teachers are qualified and scheduled in accordance with their certifications;


***Student Achievement – Our Number One Priority***
Districtwide Accreditation by the Southern Association of Colleges and Schools
An Equal Opportunity Agency


[1] Management's response to Findings 11 and 64 refer to attachments that are not included in this report but may be obtained from the District.

- ensure Out-of-Field Reports are Board-approved and parent notifications are sent in a timely manner;
- ensure ESOL compliance requirements have been met according to each teacher's individual category and timeline and teachers have satisfied the General Knowledge Testing requirement within the timeline mandated in state law;
- continue to train teachers and data entry clerks to ensure attendance is taken daily and attendance procedures are followed and regularly monitored; and
- continue to provide training and on-going technical support to Virtual Schools' staff to ensure students are reported correctly.

In the area of reporting student ridership in the transportation area, the District will:

- ensure students are placed in the appropriate ridership categories through an adequate review process,
- ensure weighted students are identified based on the criteria required for IDEA classification,
- continue to enhance the interaction and validation of data between the student information system and the student transportation management software, and
- ensure students are registered and passenger lists are filed in a timely manner, as required.

The District does not dispute any other findings that are applicable to Osceola District Schools.

We would like to thank you and your staff for your assistance and recommendations.

Sincerely,

Melba Luciano
Superintendent
The School District of Osceola County, Florida