STATE OF FLORIDA AUDITOR GENERAL

Attestation Examination

Report No. 2016-047
December 2015

SARASOTA 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

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

Member	District No.
Dr. Carol Todd to 4-2-14[a]	1
Bridget A. Ziegler from 6-6-14	1
Caroline G. Zucker	2
Frank Kovach, Vice Chair from 11-19-13	3
Shirley Brown, Vice Chair to 11-18-13	4
Jane Goodwin, Chair	5
Lori M. White, Superintendent	

[a] Board member position remained vacant from 4-3-14 through 6-5-14.

The team leader was Pat Ferguson 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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SARASOTA COUNTY DISTRICT SCHOOL BOARD

LIST OF ABBREVIATIONS

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

SARASOTA 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 Career Education 9-12 (OJT), the Sarasota 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:

- Thirty-three of the 170 students in our ESE Support Levels 4 and 5 test and 13 of the 64 students in our Career Education 9-12 (OJT) test had exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located. Of the 170 students in our ESE Support Levels 4 and 5 test, 2 (1 percent) attended charter schools and 1 of the 33 students (3 percent) with exceptions attended charter schools. None of the students in our Career Education 9-12 (OJT) test attended charter schools.

Noncompliance related to the reported FTE resulted in 52 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled to a negative 10.1804 (negative 9.7013 is applicable to District schools other than charter schools and negative .4791 is applicable to charter schools) but has a potential impact on the District's weighted FTE of a negative 61.5860 (negative 58.4985 is applicable to District schools other than charter schools and negative 3.0875 is applicable to charter schools). Noncompliance related to student transportation resulted in 5 findings and a proposed net adjustment of a negative 29 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 Sarasota County District School Board, the estimated gross dollar effect of our proposed adjustments to the reported FTE is a negative $231,089 (negative 61.5860 times $3,752.30), of which a negative $219,504 is applicable to District schools other than charter schools and a negative $11,585 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 SARASOTA COUNTY

The District was established pursuant to Section 1001.30, Florida Statutes, to provide public educational services for the residents of Sarasota 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 Sarasota 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 47 District schools other than charter schools, 10 charter schools, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 41,135.55 unweighted FTE as recalibrated for those students that included 5,613.40 unweighted FTE as recalibrated for charter school students and received approximately $21.9 million in State funding through the FEFP.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

Full-Time Equivalent (FTE) Students

Florida school districts receive State funding through the FEFP to serve prekindergarten through twelfth-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. To provide equalization of educational opportunity in Florida, the FEFP formula recognizes: (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per-student cost for equivalent educational programs due to sparsity and dispersion of student population. The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent) student. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

For the 2013-14 school year and beyond, all student FTE enrollment is capped at 1.0 FTE except for the FTE earned by the Department of Juvenile Justice (DJJ) students beyond the 180-day school year. School districts report all FTE student enrollment regardless of the 1.0 FTE cap. The Department of Education combines all FTE enrollment reported for the student by all school districts, including the

Florida Virtual School (FLVS) Part-Time Program, using a common student identifier. The Department of Education then recalibrates all reported FTE student enrollment for each student to 1.0 FTE, if the total reported FTE for the student exceeds 1.0 FTE. The FTE reported for extended school year periods and DJJ FTE enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

Student Transportation

Any student who is transported by the District must meet one or more of the following conditions in order to be eligible for State transportation funding: live 2 or more miles from school, be physically handicapped, be a Career Education 9-12 or an ESE student who is transported from one school center to another where appropriate programs are provided, or be on a route that meets the criteria for hazardous walking conditions specified in Section 1006.23(4), Florida Statutes. Additionally, Section 1002.33(20)(c), Florida Statutes, provides that the governing board of the charter school may provide transportation through an agreement or contract with the district school board, a private provider, or parents. The charter school and the sponsor shall cooperate in making arrangements that ensure that transportation is not a barrier to equal access for all students residing within a reasonable distance of the charter school as determined in its charter. The District received approximately $6.1 million for student transportation as part of the State funding through the FEFP.

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

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

We have examined the Sarasota 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: 33 of the 170 students in our ESE Support Levels 4 and 5 test[1] and 13 of the 64 students in our Career Education 9-12 (OJT) test[2] 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 170 students in our ESE Support Levels 4 and 5 test, 2 (1 percent) attended charter schools and 1 of the 33 students (3 percent) with exceptions attended charter schools. None of the students in our Career Education 9-12 (OJT) test attended charter schools.

[1] For ESE Support Levels 4 and 5, see *SCHEDULE D*, Findings 2, 8, 14, 15, 16, 17, 18, 27, 29, 30, 31, 32, 35, 42, 43, 50 and 51.

[2] For Career Education 9-12 (OJT), see *SCHEDULE D*, Findings 19, 20, 38, 39, 40, and 41.

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 and could not be subsequently located for students in ESE Support Levels 4 and 5 and Career Education 9-12 (OJT), the Sarasota 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.[3] However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the District's internal controls related to 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 Career Education 9-12 (OJT). Our examination disclosed certain other findings that are required to be reported under *Government Auditing Standards* and those findings, along with the views of responsible officials, 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.

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

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 30, 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 41,135.55 unweighted FTE as recalibrated for those students that included 5,613.40 unweighted FTE as recalibrated for the charter schools' students at 47 District schools other than charter schools, 10 charter schools, and 2 virtual education cost centers to the Department of Education for the fiscal year ended June 30, 2014.

Schools and Students

As part of our examination procedures, we tested the FTE reported to the Department of Education for schools and students for the fiscal year ended June 30, 2014. (See NOTE B.) The population of schools (59) 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 (18,894) 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	54	20	13,654	228	5	28,358.1900	183.2726	23.3232
Basic with ESE Services	58	20	3,378	160	6	9,881.0800	142.1903	12.0455
ESOL	49	18	1,286	312	28	1,496.6600	237.6444	(25.2080)
ESE Support Levels 4 and 5	36	12	445	170	33	499.1600	138.8112	(17.3956)
Career Education 9-12	10	2	131	64	13	900.4600	19.6772	(2.9455)
All Programs	59	20	18,894	934	85	41,135.5500	721.5957	(10.1804)

Teachers

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (812 of which 740 are applicable to District schools other than charter schools and 72 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 252 and found

exceptions for 12. Of the 252 teachers included in our test, 30 (12 percent) taught at charter schools and 8 of the 12 teachers (67 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	10.2849	1.125	11.5705
102	Basic 4-8	7.8866	1.000	7.8866
103	Basic 9-12	(4.3892)	1.011	(4.4375)
111	Grades K-3 with ESE Services	.9263	1.125	1.0421
112	Grades 4-8 with ESE Services	2.5453	1.000	2.5453
113	Grades 9-12 with ESE Services	9.5339	1.011	9.6388
130	ESOL	(16.6671)	1.145	(19.0838)
254	ESE Support Level 4	(13.8484)	3.558	(49.2726)
255	ESE Support Level 5	(3.0281)	5.089	(15.4100)
300	Career Education 9-12	(2.9455)	1.011	(2.9779)
	Subtotal	(9.7013)		(58.4985)

Charter Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	5.9809	1.125	6.7285
102	Basic 4-8	3.5600	1.000	3.5600
111	Grades K-3 with ESE Services	.0400	1.125	.0450
112	Grades 4-8 with ESE Services	(1.0000)	1.000	(1.0000)
130	ESOL	(8.5409)	1.145	(9.7793)
255	ESE Support Level 5	(.5191)	5.089	(2.6417)
	Subtotal	(.4791)		(3.0875)

Total Schools		Proposed Net	Cost	Weighted
No.	Program[1]	Adjustment[2]	Factor	FTE[3]
101	Basic K-3	16.2658	1.125	18.2990
102	Basic 4-8	11.4466	1.000	11.4466
103	Basic 9-12	(4.3892)	1.011	(4.4375)
111	Grades K-3 with ESE Services	.9663	1.125	1.0871
112	Grades 4-8 with ESE Services	1.5453	1.000	1.5453
113	Grades 9-12 with ESE Services	9.5339	1.011	9.6388
130	ESOL	(25.2080)	1.145	(28.8631)
254	ESE Support Level 4	(13.8484)	3.558	(49.2726)
255	ESE Support Level 5	(3.5472)	5.089	(18.0517)
300	Career Education 9-12	(2.9455)	1.011	(2.9779)
	Total	(10.1804)		(61.5860)

[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	#0012	#0031	#0081*	Balance Forward
101	Basic K-3	.8318	.....	3.6885	4.5203
102	Basic 4-8	.....	.3248	.6960	1.0208
103	Basic 9-12	.....	.....	.....	.0000
111	Grades K-3 with ESE Services	.....	.....	.....	.0000
112	Grades 4-8 with ESE Services	.....	.0600	.....	.0600
113	Grades 9-12 with ESE Services	.....	.....	.....	.0000
130	ESOL	(.8318)	(.3248)	(4.3845)	(5.5411)
254	ESE Support Level 4	.....	.....	.....	.0000
255	ESE Support Level 5	.....	(.0600)	.....	(.0600)
300	Career Education 9-12	.....	.....	.....	.0000
Total		.0000	.0000	.0000	.0000

*Charter School

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

No.	Brought Forward	Proposed Adjustments[1] #0103*	#0106*	#0111	#0131	Balance Forward
101	4.5203	.2664	2.0260	.....	.....	6.8127
102	1.0208	.5328	2.3312	.8372	.....	4.7220
103	.0000	.....	.....	.....	.....	.0000
111	.0000	.....	.0400	.....	.....	.0400
112	.0600	.....	(1.0000)	.....	.....	(.9400)
113	.0000	.....	.....	.....	.....	.0000
130	(5.5411)	(.7992)	(3.3572)	(.8372)	.....	(10.5347)
254	.0000	.....	.....	.....	.....	.0000
255	(.0600)	.....	(.5191)	.....	(.0650)	(.6441)
300	.0000	.....	.....	.....	.....	.0000
Total	.0000	.0000	(.4791)	.0000	(.0650)	(.5441)

*Charter School

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

No.	Brought Forward	Proposed Adjustments[1] #0181	#0201	#0291	#0293	Balance Forward
101	6.8127	.....	.8532	7.0858	.....	14.7517
102	4.7220	.....	1.7080	1.9940	1.6287	10.0527
103	.0000	(.4955)	.....	.....	.3067	(.1888)
111	.0400	.....	.....	.....	.4999	.5399
112	(.9400)	.....	.....	.5081	2.9772	2.5453
113	.0000	7.9916	.....	.....	1.0330	9.0246
130	(10.5347)	.....	(2.5612)	(9.5879)	.....	(22.6838)
254	.0000	(7.3613)	.....	.....	(5.6153)	(12.9766)
255	(.6441)	(.1200)	.....	.....	(2.4605)	(3.2246)
300	.0000	(.5292)	.....	.....	.....	(.5292)
Total	(.5441)	(.5144)	.0000	.0000	(1.6303)	(2.6888)

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

No.	Brought Forward	Proposed Adjustments[1] #0461	#0501	#1251	#1271	Balance Forward
101	14.7517	.....	.8745	.....	.6396	16.2658
102	10.0527	.3939	.....	.....	.....	10.4466
103	(.1888)	.....	.....	(3.5488)	.....	(3.7376)
111	.5399	.4264	.....	.....	.....	.9663
112	2.5453	.....	.....	.....	.....	2.5453
113	9.0246	.....	.....	.4993	.....	9.5239
130	(22.6838)	(.3939)	(.8745)	(.3636)	(.6396)	(24.9554)
254	(12.9766)	(.4264)	.....	(.4454)	.....	(13.8484)
255	(3.2246)	.....	.....	.....	.....	(3.2246)
300	(.5292)	.....	.....	(2.4163)	.....	(2.9455)
Total	(2.6888)	.0000	.0000	(6.2748)	.0000	(8.9636)

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

No.	Program	Brought Forward	Proposed Adjustments[1] #7001	#7006	Total
101	Grades K-3	16.2658	.....	.....	16.2658
102	Grades 4-8	10.4466	1.0000	.....	11.4466
103	Grades 9-12	(3.7376)	(.3678)	(.2838)	(4.3892)
111	Grades K-3 with ESE Services	.9663	.....	.....	.9663
112	Grades 4-8 with ESE Services	2.5453	(1.0000)	.....	1.5453
113	Grades 9-12 with ESE Services	9.5239	.....	.0100	9.5339
130	ESOL	(24.9554)	.....	(.2526)	(25.2080)
254	ESE Support Level 4	(13.8484)	.....	.....	(13.8484)
255	ESE Support Level 5	(3.2246)	.....	(.3226)	(3.5472)
300	Career Education 9-12	(2.9455)	.....	.....	(2.9455)
Total		(8.9636)	(.3678)	(.8490)	(10.1804)

[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 and Career Education 9-12 (OJT), the Sarasota 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 26 and 27.

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.

Alta Vista Elementary School (#0012)

1. [Ref. 1201] The parents of one ELL student were not notified of the student's placement in the ESOL Program until September 16, 2014, which was after the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8318	
130 ESOL	(.8318)	.0000
		.0000

Sarasota Middle School (#0031)

2. [Ref. 3101] The file for one ESE student did not contain a *Matrix of Services* form or a physician's *Medical Referral Form* to support the student's placement in the Hospital and Homebound Program. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Sarasota Middle School (#0031) (Continued)		
112 Grades 4-8 with ESE Services	.0600	
255 ESE Support Level 5	(.0600)	.0000

3. [Ref. 3102] 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	.3248	
130 ESOL	(.3248)	.0000
		.0000

Suncoast School for Innovative Studies (#0081) Charter School

4. [Ref. 8101] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. In addition, the student's file did not contain an *ELL Student Plan* covering the 2013-14 school year. We propose the following adjustment:

102 Basic 4-8	.6264	
130 ESOL	(.6264)	.0000

5. [Ref. 8103] The *ELL Student Plans* for two students were incomplete as the class schedules supporting the courses that would employ ESOL strategies were not made a part of the students' *ELL Student Plans* until after the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

101 Basic K-3	1.6629	
130 ESOL	(1.6629)	.0000

6. [Ref. 8171/72/74] Three teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that: (a) one teacher (Ref. 8172) had earned only 120 of the 180 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline, and (b) the parents of the students of one teacher (Ref. 8174) were not notified of the teacher's out-of-field status. We propose the following adjustments:

Ref. 8171		
101 Basic K-3	.3376	
130 ESOL	(.3376)	.0000
Ref. 8172		
101 Basic K-3	1.6880	
130 ESOL	(1.6880)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)
Suncoast School for Innovative Studies (#0081) Charter School (Continued)		
Ref. 8174		
102 Basic 4-8	.0696	
130 ESOL	(.0696)	.0000
		.0000

Imagine School at North Port (#0103) Charter School

7. [Ref. 10371/72] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the teachers had earned only 180 (Ref. 10371) or 120 (Ref. 10372) of the 240 in-service training points in ESOL strategies required by rule and the teachers' in-service training timelines. We propose the following adjustments:

Ref. 10371		
102 Basic 4-8	.5328	
130 ESOL	(.5328)	.0000
Ref. 10372		
101 Basic K-3	.2664	
130 ESOL	(.2664)	.0000
		.0000

Imagine School at Palmer Ranch (#0106) Charter School

8. [Ref. 10601] One ESE student was reported for more homebound instruction than was provided. In addition, the student's file did not contain a *Matrix of Services* form to support the student's reporting in Program No. 255 (ESE Support Level 5). We propose the following adjustment:

111 Grades K-3 with ESE Services	.0400	
255 ESE Support Level 5	(.5191)	(.4791)

9. [Ref. 10602] The file for one ESE student did not contain an EP covering the October 2013 and February 2014 reporting survey periods. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Imagine School at Palmer Ranch (#0106) Charter School (Continued)

10. [Ref. 10604] The *ELL Student Plans* for two students were signed but did not indicate the date they were signed as being completed. Consequently, we were unable to determine if the *ELL Student Plans* were prepared prior to the reporting survey periods. We propose the following adjustment:

101 Basic K-3	.8532	
102 Basic 4-8	.8664	
130 ESOL	(1.7196)	.0000

11. [Ref. 10671] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher was certified in Biology but taught a course that required certification in Physical Science. We also noted that the parents of the students were not notified of the teacher's out-of-field status. In addition, the Basic subject area course included an ELL student but the teacher had not earned the 60 in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline. We propose the following adjustment:

102 Basic 4-8	.1740	
130 ESOL	(.1740)	.0000

12. [Ref. 10672/73] Two teachers taught Primary Language Arts to classes that included ELL students but were not properly certified to teach ELL students and were not approved by the School Board to teach such students out of field. We also noted that the parents of the students were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 10672		
102 Basic 4-8	.2908	
130 ESOL	(.2908)	.0000
Ref. 10673		
101 Basic K-3	1.1728	
130 ESOL	(1.1728)	.0000
		(.4791)

Findings		Proposed Net Adjustments (Unweighted FTE)

Brookside Middle School (#0111)

13. [Ref. 11101] One ELL student returned to the District after an extended absence; however, an ELL Committee was not convened by October 1, 2013, to consider the student's continued ESOL placement. We propose the following adjustment:

102 Basic 4-8	.8372	
130 ESOL	(.8372)	.0000
		.0000

Fruitville Elementary School (#0131)

14. [Ref. 13101] One ESE student enrolled in the Hospital and Homebound Program was reported for 360 minutes (or .1200 FTE) of homebound instruction but was only provided 165 minutes (or .0550 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.0650)	(.0650)
		(.0650)

Riverview High School (#0181)

15. [Ref. 18101] Four ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

113 Grades 9-12 with ESE Services	3.5003	
254 ESE Support Level 4	(3.5003)	.0000

16. [Ref. 18102] The files for five ESE students did not contain *Matrix of Services* forms to support the students' reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

113 Grades 9-12 with ESE Services	3.9911	
254 ESE Support Level 4	(3.9911)	.0000

17. [Ref. 18103] The course schedules for four ESE students incorrectly included a portion of the students' instructional time in Program No. 103 (Basic 9-12) and Program No. 300 (Career Education 9-12). The course schedules of ESE students should be reported entirely in ESE. In addition, there was no evidence that one of the student's *Matrix of Services* form had been reviewed and updated when the student's new IEP was prepared on November 20, 2013. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)
Riverview High School (#0181) (Continued)		
103 Basic 9-12	(.4955)	
113 Grades 9-12 with ESE Services	.5002	
254 ESE Support Level 4	.1301	
300 Career Education 9-12	(.1348)	.0000

18. [Ref. 18104] Two ESE students enrolled in the Hospital and Homebound Program were reported for more homebound instruction than was documented or provided as follows: (a) there were no homebound instructor's contact logs to support the 240 minutes (or .0800 FTE) reported for one student, and (b) one student was reported for 240 minutes (or .0800 FTE) of homebound instruction but was only provided 120 minutes (or .0400 FTE). We propose the following adjustment:

255 ESE Support Level 5	(.1200)	(.1200)

19. [Ref. 18105] The timecard for one Career Education 9-12 (OJT) student was not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.0727)	(.0727)

20. [Ref. 18106] The timecards for two Career Education 9-12 (OJT) students were not dated by the students' employers; accordingly, we were unable to determine whether the noted work hours were timely verified by the students' employers. We propose the following adjustment:

300 Career Education 9-12	(.3217)	(.3217)
		(.5144)

Tuttle Elementary School (#0201)

21. [Ref. 20101] The parents of one ELL student were not notified of the student's placement in the ESOL Program. We propose the following adjustment:

101 Basic K-3	.8532	
130 ESOL	(.8532)	.0000

22. [Ref. 20102] ELL Committees were not convened by October 1, 2013, to consider two students' continued ESOL placements for a sixth year. We also noted that the *ELL Student Plan* for one of the students was not prepared until November 23, 2013, which was after the October 2013 reporting survey period. We propose the following adjustment:

Findings		Proposed Net Adjustments (Unweighted FTE)

Tuttle Elementary School (#0201) (Continued)

102 Basic 4-8	1.7080	
130 ESOL	(1.7080)	.0000
		.0000

Wilkinson Elementary School (#0291)

23. [Ref. 29101] One student (in our ESOL test) was incorrectly reported in the ESOL Program. An ELL Committee was not convened by October 1, 2013, to consider the student's continued ESOL placement for a sixth year and we determined that the student was an ESE student with a valid IEP and should have been reported in Program No. 112 (Grades 4-8 with ESE Services). We propose the following adjustment:

102 Basic 4-8	(.0855)	
112 Grades 4-8 with ESE Services	.5081	
130 ESOL	(.4226)	.0000

24. [Ref. 29102] The files for three ELL students did not contain *ELL Student Plans* covering the 2013-14 school year. We also noted that two of the students' files did not contain documentation that the parents had been notified of the students' ESOL placements and that one of the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date and that an ELL Committee was not convened to consider the student's continued ESOL placement for a fifth year. We propose the following adjustment:

101 Basic K-3	1.2632	
102 Basic 4-8	.8318	
130 ESOL	(2.0950)	.0000

25. [Ref. 29103] For three ELL students, ELL Committees were not convened by October 1, 2013, for two of the students or within 30 school days prior to one of the student's ESOL anniversary date to consider the students' continued ESOL placements for a fourth year. In addition, one of the student's English language proficiency was not assessed within 30 school days prior to the student's ESOL anniversary date. We propose the following adjustment:

101 Basic K-3	1.6636	
102 Basic 4-8	.4159	
130 ESOL	(2.0795)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Wilkinson Elementary School (#0291) (Continued)

26. [Ref. 29104] The files for six ELL students did not contain evidence that the students' parents had been notified of the students' ESOL placements. We propose the following adjustment:

101 Basic K-3	4.1590	
102 Basic 4-8	.8318	
130 ESOL	(4.9908)	.0000
		.0000

Oak Park School (#0293)

27. [Ref. 29301] Three ESE students' course schedules that included both homebound instruction and on-campus instruction were incorrectly reported. The students were only receiving homebound instruction and were not in attendance for any on-campus instruction and should not have been reported for such instruction. We propose the following adjustment:

255 ESE Support Level 5	(1.1303)	(1.1303)

28. [Ref. 29302] 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:

113 Grades 9-12 with ESE Services	(.5000)	(.5000)

29. [Ref. 29303] Two ESE students were not reported in accordance with the students' *Matrix of Services* forms. We propose the following adjustment:

112 Grades 4-8 with ESE Services	.4913	
113 Grades 9-12 with ESE Services	.5330	
254 ESE Support Level 4	(1.0243)	.0000

30. [Ref. 29304] The names of the preparers were not identified on the *Matrix of Services* forms for two ESE students. Consequently, we could not determine that the *Matrix of Services* forms were prepared by individuals familiar with the student. We propose the following adjustment:

112 Grades 4-8 with ESE Services	1.4859	
254 ESE Support Level 4	(1.4859)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Oak Park School (#0293) (Continued)

31. [Ref. 29305] The IEPs for two ESE students were not accompanied by *Matrix of Services* forms and there was no evidence that the prior *Matrix of Services* forms had been reviewed when the students' new IEPs were prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4999	
112 Grades 4-8 with ESE Services	1.0000	
254 ESE Support Level 4	(.4999)	
255 ESE Support Level 5	(1.0000)	.0000

32. [Ref. 29306] The file for one ESE student did not contain a *Matrix of Services* form to support the student's reporting in Program No. 254 (ESE Support Level 4). We propose the following adjustment:

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

33. [Ref. 29371] 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 Agriculture or Family and Consumer Sciences. In addition, 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	1.6287	
103 Basic 9-12	.3067	
254 ESE Support Level 4	(1.6052)	
255 ESE Support Level 5	(.3302)	.0000
		(1.6303)

Glenallen Elementary School (#0461)

34. [Ref. 46103] The English language proficiency of one ELL student was not assessed within 30 school days prior to the student's fourth-year ESOL anniversary date. We propose the following adjustment:

102 Basic 4-8	.3939	
130 ESOL	(.3939)	.0000

Findings		Proposed Net Adjustments (Unweighted FTE)

Glenallen Elementary School (#0461) (Continued)

35. [Ref. 46104] There was no evidence that the *Matrix of Services* form for one ESE student was reviewed and updated when the student's new IEP was prepared. We propose the following adjustment:

111 Grades K-3 with ESE Services	.4264	
254 ESE Support Level 4	(.4264)	.0000
		.0000

Emma E. Booker Elementary School (#0501)

36. [Ref. 50171/72] The parents of students taught by two teachers teaching out of field in ESOL were not notified of the teachers' out-of-field status. We propose the following adjustments:

Ref. 50171		
101 Basic K-3	.5247	
130 ESOL	(.5247)	.0000
Ref. 50172		
101 Basic K-3	.3498	
130 ESOL	(.3498)	.0000
		.0000

North Port High School (#1251)

37. [Ref. 125101] For nine students (none of whom were in our test), we noted that the students were incorrectly counted as being in attendance during the School's lunch periods although the students were absent during the instructional periods of the day. The teachers maintained the students' attendance by inputting the daily attendance activity into a customized Web-based attendance system, Education Solution Development Gradebook System (ESD Gradebook). Each individual student's course schedule included a lunch period (although the lunch period was not reported for FEFP funding) that was used incorrectly in determining the student's attendance for FTE eligibility. As a result, although there was no attendance activity marked for this lunch period, the ESD Gradebook processed attendance for this lunch period, by default, as present and erroneously counted the student as being in attendance when the student was actually absent.

Findings		Proposed Net Adjustments (Unweighted FTE)

North Port High School (#1251) (Continued)

Notwithstanding, we were otherwise able to substantiate the attendance for the students in our test. Accordingly, we propose the following adjustment:

103 Basic 9-12	(2.9505)	
113 Grades 9-12 with ESE Services	(.9781)	
300 Career Education 9-12	(.2015)	(4.1301)

38. [Ref. 125102] The timecards for three Career Education 9-12 (OJT) students were not signed by the students' employers. We propose the following adjustment:

300 Career Education 9-12	(.7049)	(.7049)

39. [Ref. 125103/04] Five Career Education 9-12 (OJT) students (Ref. 125103/04) were reported for more work hours than were supported by the students' timecards. For one of the students (Ref. 125103), we noted that there was a 30-minute overlap of time between when the student's fifth-period ended and when the student was noted as working. In addition, the student's timecard was signed by the employer prior to the end of the survey week. We propose the following adjustment:

Ref. 125103		
300 Career Education 9-12	(.6857)	(.6857)
Ref. 125104		
300 Career Education 9-12	(.1649)	(.1649)

40. [Ref. 125105] The timecards for one Career Education 9-12 (OJT) student were not available at the time of our examination and could not be subsequently located. We propose the following adjustment:

300 Career Education 9-12	(.2604)	(.2604)

41. [Ref. 125106] One Career Education 9-12 (OJT) student was providing tutoring services to a fellow student and was not actively and gainfully employed during the reporting survey periods. We propose the following adjustment:

300 Career Education 9-12	(.3288)	(.3288)

Findings		Proposed Net Adjustments (Unweighted FTE)

North Port High School (#1251) (Continued)

42. [Ref. 125108] The *Matrix of Services* form for one ESE student was not completed until June 3, 2014, which was after the February 2014 reporting survey period. We propose the following adjustment:

113 Grades 9-12 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000

43. [Ref. 125109/10] The course schedules for two ESE students (one student [Ref. 125109] was in our ESE Support Levels 4 and 5 test and one student [Ref. 125110] was in our Basic with ESE Services test) incorrectly included a portion of the students' instructional time in Program No. 103 (Basic 9-12). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustments:

Ref. 125109		
103 Basic 9-12	(.0546)	
254 ESE Support Level 4	.0546	.0000
Ref. 125110		
103 Basic 9-12	(.4812)	
113 Grades 9-12 with ESE Services	.4812	.0000

44. [Ref. 125111] One ELL student was beyond the maximum 6-year period allowed for State funding of ESOL. We propose the following adjustment:

103 Basic 9-12	.3636	
130 ESOL	(.3636)	.0000

45. [Ref. 125113] The schedule for one ESE student was incorrectly reported in Program No. 103 (Basic 9-12) and Program No. 300 (Career Education 9-12) in the October 2013 reporting survey. The student was an ESE student with a valid IEP and should have been reported in Program No. 113 (Grades 9-12 with ESE Services). We propose the following adjustment:

103 Basic 9-12	(.4261)	
113 Grades 9-12 with ESE Services	.4962	
300 Career Education 9-12	(.0701)	.0000
		(6.2748)

Findings		Proposed Net Adjustments (Unweighted FTE)

Cranberry Elementary School (#1271)

46. [Ref. 127171] One teacher taught Primary Language Arts to classes that included ELL students but was not properly certified to teach ELL students and was not approved by the School Board to teach such students out of field. 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	.6396	
130 ESOL	(.6396)	.0000
		.0000

Sarasota Virtual Instruction Program (#7001)

47. [Ref. 700101] One virtual education student (in our Basic with ESE Services test) was not scheduled for or provided speech therapy instruction as specified on the student's IEP. Consequently, the student should have been reported in the corresponding Basic Education Program based on the student's grade level. We propose the following adjustment:

102 Basic 4-8	1.0000	
112 Grades 4-8 with ESE Services	(1.0000)	.0000

48. [Ref. 700102] Two Basic virtual education students were incorrectly reported for FEFP funding for five virtual education courses that the students did not successfully complete (i.e., did not earn credit for those courses). We propose the following adjustment:

103 Basic 9-12	(.3678)	(.3678)
		(.3678)

Sarasota Virtual Instruction Course Offerings (#7006)

49. [Ref. 700601] Two virtual education students enrolled in the ESOL Program were not reported for FEFP funding in either the October 2012 or the February 2013 reporting surveys; therefore, the students did not meet eligibility criteria for placement in a Virtual Instruction Program for the 2013-14 school year. For one student, we noted that: (a) the *ELL Student Plan* was not prepared until October 21, 2013, which was after the

Findings		Proposed Net Adjustments (Unweighted FTE)

Sarasota Virtual Instruction Course Offerings (#7006) (Continued)

October 2013 reporting survey period, and (b) the student was incorrectly reported for FEFP funding for a course that the student did not successfully complete (i.e., did not earn credit for that course). In addition, we noted that *ELL Student Plans* were prepared on February 10, 2014, for both students but the *ELL Student Plans* did not include the virtual courses in the students' instructional schedules. We propose the following adjustment:

130 ESOL	(.2526)	(.2526)

50. [Ref. 700602] One ESE virtual education student was incorrectly reported in Program No. 255 (ESE Support Level 5) for virtual instruction courses based on a *Matrix of Services* form that was applicable only to the student's instruction while in the Hospital and Homebound Program. We also noted that the student was incorrectly reported for FEFP funding for a 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	.0834	
255 ESE Support Level 5	(.1668)	(.0834)

51. [Ref. 700603] Our examination disclosed that three virtual education students (two in our Basic test and one in our ESE Support Levels 4 and 5 test) were not reported for FEFP funding in either the October 2012 or the February 2013 reporting surveys; therefore, the students did not meet eligibility criteria for placement in a Virtual Instruction Program for the 2013-14 school year. In addition, one of the students was incorrectly reported for FEFP funding for a course that the student did not successfully complete (i.e., did not earn credit for that course). We propose the following adjustment:

103 Basic 9-12	(.2301)	
255 ESE Support Level 5	(.1558)	(.3859)

52. [Ref. 700604] Two virtual education students (one in our Basic test and one in our Basic with ESE Services test) were reported for virtual courses that the students did not successfully complete (i.e., did not earn credit for those courses). We propose the following adjustment:

103 Basic 9-12	(.0537)	
113 Grades 9-12 with ESE Services	(.0734)	(.1271)
		(.8490)
Proposed Net Adjustment		(10.1804)

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

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) students are reported in the proper funding categories for the correct amount of FTE and documentation is retained to support that reporting, particularly with regards to students in ESOL and ESE Support Levels 4 and 5; (2) only students who are in attendance at least 1 of the 11 days of a survey window are reported for FEFP funding and noninstructional times of the day (e.g., lunch) are not included to meet the attendance requirements for FTE eligibility; (3) *ELL Student Plans* are timely prepared or reviewed and updated, indicate the completion date, and include authorization for all courses that are to employ ESOL strategies; (4) EPs and *Matrix of Services* forms are timely prepared and retained in the students' files; (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; (6) students are not reported in the ESOL Program beyond the maximum 6-year period allowed for State funding of ESOL; (7) parents are timely notified of their child's ESOL placement; (8) ESE students are reported in accordance with the students' *Matrix of Services* forms that are timely prepared and include the preparers' names; (9) there is evidence of review of the *Matrix of Services* forms to ensure that the *Matrix of Services* forms accurately and currently reflect the IEP services in effect during the reporting survey period; (10) reported instructional minutes for students in the Hospital and Homebound Program are based on the homebound instructors' contact logs and times authorized on the students' IEPs and the students' placements in the Hospital and Homebound Program are supported by physicians' *Medical Referral Forms*; (11) the on-campus portion of the course schedules for ESE students who are alternately assigned to the Hospital and Homebound Program and to a school-based program reflect the actual instruction provided during the reporting survey week and the course schedules are reported in the correct program as supported by the students' *Matrix of Services* forms; (12) students in Career Education 9-12 (OJT) are reported in accordance with timecards that are accurately completed, signed, and retained in readily accessible files; (13) course schedules and the associated FTE for students enrolled in virtual education programs are reviewed and verified to ensure that the course schedules are accurately reported and the FTE is only reported for courses that have been successfully completed; (14) students meet eligibility criteria prior to enrollment in virtual education programs; (15) teachers are properly certified or, if teaching out of field, are timely approved by the School Board to teach out of field; (16) parents are timely and appropriately notified when their children are assigned to teachers teaching out of field; and (17) ESOL teachers earn the appropriate in-service training points as required by rule and in accordance with the teachers' in-service training timelines.

The absence of statements in this report regarding practices and procedures followed by the District should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the District's obligation to comply

with all State requirements 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 Sarasota County

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

For the fiscal year ended June 30, 2014, State funding through the FEFP was provided to the District for 47 District schools other than charter schools, 10 charter schools, and 2 virtual education cost centers serving prekindergarten through twelfth-grade students. The District reported 41,135.55 unweighted FTE as recalibrated for those students that included 5,613.40 unweighted FTE as recalibrated for charter school students and received approximately $21.9 million in State funding through the FEFP. The primary sources of funding for the District are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

2. Florida Education Finance Program (FEFP)

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

3. Full-Time Equivalent (FTE) Students

The funding provided by the FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE. For example, for prekindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels 4 through 12, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days. For brick and mortar school students, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is 5 hours of class

a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

4. Recalibration of FTE to 1.0

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

5. Calculation of FEFP Funds

The amount of State and local FEFP funds is calculated by the Department of Education by multiplying the number of unweighted FTE in each educational program by the specific cost factor of each program to obtain weighted FTEs. Weighted FTEs are multiplied by the base student allocation amount and that product is multiplied by the appropriate cost differential factor. Various adjustments are then added to this product to obtain the total State and local FEFP dollars. All cost factors, the base student allocation amount, cost differential factors, and various adjustment figures are established by the Florida Legislature.

6. FTE Reporting Survey Periods

The FTE is determined and reported during the school year by means of four FTE membership survey periods that are conducted under the direction of district and school management. Each survey period is a testing of the FTE membership for a period of 1 week. The survey periods for the 2013-14 school year were conducted during and for the following weeks: survey period one was performed for July 8 through 12, 2013; survey period two was performed for October 14 through 18, 2013; survey period three was performed for February 10 through 14, 2014; and survey period four was performed for June 16 through 20, 2014.

7. Educational Programs

The FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

8. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

Chapter 1000, FS ..... K-20 General Provisions
Chapter 1001, FS ..... K-20 Governance
Chapter 1002, FS ..... Student and Parental Rights and Educational Choices
Chapter 1003, FS ..... Public K-12 Education
Chapter 1006, FS ..... Support for Learning
Chapter 1007, FS ..... Articulation and Access
Chapter 1010, FS ..... Financial Matters
Chapter 1011, FS ..... Planning and Budgeting
Chapter 1012, FS ..... Personnel
Chapter 6A-1, FAC ..... Finance and Administration
Chapter 6A-4, FAC ..... Certification
Chapter 6A-6, FAC ..... Special Programs I

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

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

School	Findings
1. Alta Vista Elementary School	1
2. Sarasota Middle School	2 and 3
3. Suncoast School for Innovative Studies*	4 through 6
4. Imagine School at North Port*	7
5. Imagine School at Palmer Ranch*	8 through 12
6. Brookside Middle School	13
7. Fruitville Elementary School	14
8. Riverview High School	15 through 20
9. Tuttle Elementary School	21 and 22
10. Gocio Elementary School	NA
11. Wilkinson Elementary School	23 through 26
12. Oak Park School	27 through 33
13. Glenallen Elementary School	34 and 35
14. Emma E. Booker Elementary School	36
15. Laurel Nokomis School	NA
16. Atwater Elementary	NA
17. North Port High School	37 through 45

School	Findings
18. Cranberry Elementary School	46
19. Sarasota Virtual Instruction Program	47 and 48
20. Sarasota Virtual Instruction Course Offerings	49 through 52

*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 management's assertion, included in its representation letter dated September 26, 2014, that the Sarasota County District School Board complied with State requirements governing the determination and reporting of students transported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2014. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2013-14* issued by the Department of Education. As discussed in the representation letter, management is responsible for the District's compliance with State requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

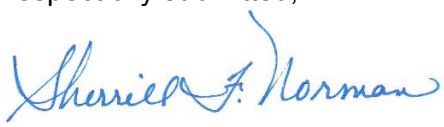
In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the District's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant

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

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

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and applicable District management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



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

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

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

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 (574) consisted of the total of the 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 (31,963) 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	171
Hazardous Walking	30
IDEA - PK through Grade 12, Weighted	1,400
All Other FEFP Eligible Students	30,362
Total	31,963

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

Our examination results are summarized below:

Description	Buses Proposed Net Adjustment	Students With Exceptions	Students Proposed Net Adjustment
We noted that the reported number of buses in operation was overstated.	(1)		
Our tests included 494 of the 31,963 students reported as being transported by the District.		19	(13)
We also noted certain issues in conjunction with our general tests of student transportation that resulted in the addition of 19 students.	_	19	(16)
Total	(1)	38	(29)

Our proposed net adjustment presents the net effect of noncompliance disclosed by our examination procedures. (See *SCHEDULE G*.)

The ultimate resolution of our proposed net adjustment and the computation of its financial impact is the responsibility of the Department of Education.

SCHEDULE G

FINDINGS AND PROPOSED ADJUSTMENTS
STUDENT TRANSPORTATION

Overview

Management is responsible for determining and reporting the number of students transported in compliance with State requirements. These requirements are found primarily in Chapter 1006, Part I, E., and Section 1011.68, Florida Statutes; State Board of Education Rules, Chapter 6A-3, Florida Administrative Code; and the *Student Transportation General Instructions 2013-14* issued by the Department of Education. The Sarasota 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 40.

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. 54] Our general tests disclosed that the number of buses in operation was overstated by one bus. The bus was incorrectly included in the number of buses in operation because of a data-entry error made when inputting the bus number. We propose the following adjustment:	
June 2014 Survey	
Number of Buses in Operation (1)	0
2. [Ref. 51] Seven students (three students were in our test) were incorrectly reported in the All Other FEFP Eligible Students ridership category. The students lived less than 2 miles from school and were not otherwise eligible for State transportation funding. We propose the following adjustment:	

Findings		Students Transported Proposed Net Adjustments
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(7)	(7)

3. [Ref. 52] Ten students in our test were not marked on bus driver reports as having been transported during the reporting survey periods; consequently, the students should not have been reported for State transportation funding. We propose the following adjustments:

July 2013 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(2)	
All Other FEFP Eligible Students	(6)	
October 2013 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	
February 2014 Survey		
90 Days in Term		
All Other FEFP Eligible Students	(1)	(10)

4. [Ref. 53/55] Nine students (Ref. 53 - six students in our test and Ref. 55 – three students not in our test) were incorrectly reported in the IDEA - PK through Grade 12, Weighted ridership category as follows: (a) the IEPs for six students did not document that the students met at least one of the five criteria for the IDEA-Weighted classification, and (b) three students' IEPs were not available at the time of our examination and could not be subsequently located. We determined that all nine students were eligible for reporting in the All Other FEFP Eligible Students ridership category. We propose the following adjustments:

Ref. 53	
July 2013 Survey	
12 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	1
October 2013 Survey	
90 Days in Term	
IDEA - PK through Grade 12, Weighted	(1)
All Other FEFP Eligible Students	1

Findings		Students Transported Proposed Net Adjustments
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	3	
June 2014 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0
Ref. 55		
July 2013 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
October 2013 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	
February 2014 Survey		
90 Days in Term		
IDEA - PK through Grade 12, Weighted	(1)	
All Other FEFP Eligible Students	1	0

5. [Ref. 56] Our general tests of the reported ridership disclosed that 12 students did not have matching demographic records in the State FTE database. We provided the relevant information to District staff allowing them to research and provide documentation to support the eligibility of these students for transportation reporting. The students could not be validated and, as a result, were not eligible for State transportation reporting. We propose the following adjustment:

July 2013 Survey		
12 Days in Term		
IDEA - PK through Grade 12, Weighted	(3)	
All Other FEFP Eligible Students	(9)	(12)
Proposed Net Adjustment		(29)

SCHEDULE H

RECOMMENDATIONS AND REGULATORY CITATIONS
STUDENT TRANSPORTATION

RECOMMENDATIONS

We recommend that District management exercise more care and take corrective action, as appropriate, to ensure that: (1) Transportation management review the database for completeness and accuracy to ensure that all students without matching demographic records are eligible for State transportation funding; (2) transported students are reported in the correct ridership category and documentation is on file to support that reporting; (3) the number of buses in operation is accurately reported; (4) students reported in the IDEA – PK through Grade 12, Weighted ridership category are appropriately documented as meeting one of the five criteria required for such classification as noted on the students' IEPs; (5) only those students who are recorded on bus driver reports as having been transported by the District at least once during the 11-day survey window are reported for State transportation funding; and (6) the distance from home to school is verified prior to students being reported in the All Other FEFP Eligible Students ridership category based on their living more than 2 miles from their assigned schools.

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 Sarasota County

For the fiscal year ended June 30, 2014, the District received approximately $6.1 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	53	709
October 2013	234	15,609
February 2014	233	15,147
June 2014	54	498
Total	574	31,963

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

SARASOTA County Schools

Office of the Superintendent
1960 Landings Blvd., Sarasota, FL 34231
941-927-9000 ▪ fax 941-927-2539
SarasotaCountySchools.net

November 30, 2015

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

Dear Ms. Norman,

The preliminary report for the examination of FTE students and student transportation for the fiscal year ending June 30, 2014 has been reviewed by district staff. Enclosed is our district response to the audit findings and a description of the corrective actions we will implement.

If you have any questions regarding the district response, please contact Rodney Davidson, Manager Data Analysis and Reporting at 941-927-9000 extension 31355 or Rodney.Davidson@sarasotacountyschools.net .

Thank you for your assistance in this process.

Sincerely,

Lori White

Lori White
Superintendent

SCHOOL BOARD OF SARASOTA COUNTY, FLORIDA

DISTRICT RESPONSE
To
FLORIDA EDUCATION FINANCE PROGRAM AUDIT
For
FULL-TIME EQUIVALENT (FTE) STUDENTS
And
STUDENT TRANSPORTATION

For Fiscal Year Ended 6/30/2014

The district responses to the findings and our corresponding action plans are listed on the following pages under these categories:

ESE – All findings related to ESE eligibility and funding issues.

OJT - Findings related to the hours reported for OJT as well as record keeping procedures for employment information and timecards.

ESOL - Findings related to ESOL eligibility and funding issues.

Teacher Certification – Findings related to Board approval and parent notification for teachers who are out of field, and teacher eligibility for approval to teach out of field.

Eligibility - Findings related to student enrollment during the survey week and attendance during the attendance window.

Scheduling - Finding related to courses reported for the student, and the class minutes associated with those courses.

Virtual Instruction - Finding related to courses reported for the students in the virtual instruction program or virtual course offerings.

Transportation – Findings related to Transportation reporting.

Within each category, we have grouped together those findings that have the same response. The response is followed by a reference to the findings associated with that response.

District Response – Teacher Certification

- **There are several areas of concern regarding teacher certification:**
  - **Documentation is not available to show School Board approval for some teachers teaching out-of-field.**
  - **Parent notification of teacher's out-of-field status is not documented.**
  - **Teachers who have previously been approved to teach out-of-field have not subsequently earned the required credits in the subject area and/or ELL points.**
  - **Teacher did not earn the required in-service training points in ESOL strategies required by rule and the teacher's in-service training timeline**

The District is aware that teachers who are teaching out-of-field must have Board approval to teach out-of-field, and that parents of those students must be notified of the teacher's out-of-field status. The District is also aware that these teachers must proceed to earn the required credits. This applies to both subject area certification and required ELL points and/or endorsement.

1

The Human Resource Department is working with Systems and Programming to improve the district's ability to identify teachers who are out-of-field for either subject area or ELL and track compliance with these requirements to improve the district's ability to conduct internal audits of compliance.

We will further work with our Charter schools and the Charter schools supervisor to ensure that they are following proper procedures.

Findings: 06, 07, 11, 12, 33, 36, 46

Reference: 8171, 8172, 8174, 10371, 10372, 10671, 10672, 10673, 29371, 50171, 50172, 127171

District Response – ESOL

- **Lack of proper documentation to support claims for ESOL funding due to missing LEP plans, and LEP Plans that were not updated for the current year.**

  The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

  Findings: 24

  Reference: 29102

- **Student ELL Student Plan did not identify all courses reported in program No. 130(ESOL) that were to employ ESOL strategies.**

  The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.

  Findings: 05

  Reference: 8103

- **ELL Student Plans were not signed and dated prior to the Survey window.**

  The district currently has procedures in place to prevent these errors. District ESOL staff will meet with the principals and ESOL liaisons of the schools who have this error to determine why existing procedures did not prevent the error.
  Findings: 10

  Reference: 10604

2

- **The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a fourth year.**

  Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

  Findings: 34

  Reference: 46103

- **The file for one ELL student did not contain documentation justifying the student's continued ESOL placement for a sixth year.**

  Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

  Findings: 22, 23

  Reference: 20102, 29101

- **Parent notification of student's placement in the ESOL program was after reporting survey.**

  Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

  Findings: 1

  Reference: 1201

- **Lack of parent notification of student's placement in the ESOL program.**

  Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

  Findings: 21, 26

  Reference: 20101, 29104

- **ESOL students returning to the district after withdrawing from the district were not processed properly for re-entry into the ESOL program.**

  The following deficiencies were noted in the findings:

  - Parents were not notified of the student's placement in ESOL.
  - An ELL committee was not convened to determine the student's current eligibility for ESOL.

  Additional training will be provided to all ESOL liaisons regarding proper procedures for re-entering students into the ESOL program when they return to the district after an absence.

  Findings: 13

  Reference: 11101

3

- **Students were not tested for English proficiency for continuation in the ESOL program for the fourth, fifth, or sixth year.**

  The district understands that the testing must occur 30 days prior to their entry date preceding the student's placement anniversary for a fourth, fifth, or sixth year. The district will provide additional training to all ESOL liaisons regarding this requirement.

  Findings: 25

  Reference: 29103

- **Students were claimed for ESOL funding beyond the maximum six-year period allowed for State funding.**

  Procedures currently exist to prevent this error. Additional training will be provided to all ESOL liaisons regarding this requirement.

  Findings: 03, 04, 44

  Reference: 3102, 8101, 125111

District Response – ESE

- **Lack of proper documentation to support claims for ESE funding due to missing elements or due to inconsistencies between the IEP, the Matrix of Services form, the services received, and/or the funding code.**

  The District recognizes that the IEPs and EPs must be active as of the reporting surveys. The District further recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

  Procedures are currently in place to insure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 2, 8, 9, 15, 16, 29, 30, 31, 32, 35, 42, 50

  Reference: 3101, 10601, 10602, 18101, 18102, 2903, 29304, 29305, 29306, 46104, 125108, 700602

- **Schedules for ESE students show a mix of ESE and Basic funding factors.**

  Current district procedures require that ESE liaisons review the funding claimed for all ESE students to insure that the correct funding factors are used. Liaisons are instructed to report all courses for ESE students under ESE funding factors, with the exception of post secondary dual enrollment courses and OJT courses. The district ESE office will provide additional training to school ESE liaisons on this topic.

The district ESE office and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

Findings: 17, 43, 45, 47

Reference: 18103, 125109, 125110, 125113, 700101

District Response – Career Education 9-12 (OJT)

- **Lack of proper documentation to support claims for OJT funding due to missing timecards, inconsistencies between the hours reflected on the timecard and the hours claimed for funding, timecard signatures that are missing or are invalid.**

  The District currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Manager of Data Analysis and Reporting will work with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period.

  Findings: 19, 20, 38, 39, 40

  Reference: 18105, 18106, 125102, 125103, 125104, 125105

- **Student was not actively and gainfully employed during the survey period.**
  The District currently has procedures in place to prevent these errors. The district Director of Career and Technical Education and the Manager of Data Analysis and Reporting will work with the Executive Director of Secondary Schools and with the school principals to review compliance during each survey period. We will address this issue with the school that was issued this finding.

  Findings: 41

  Reference: 125106

District Response - Eligibility

- **Ineligible students were claimed for the survey**.

  Students who were not enrolled during the survey week or who did not meet attendance requirements were claimed for funding in some cases.

  Procedures are currently in place to prevent these errors, and the procedures are working well in most cases. We will be visiting each school that had errors related to eligibility. We will meet with the principal and FTE contact at the school to determine where the procedures are breaking down.

  Findings: 28, 37

  Reference: 29302, 125101

5

- **School did not follow District's written procedures to ensure attendance is entered daily on a period-by-period basis.**

  There was no evidence of an attempt to identify which teacher had not complied with the attendance requirements for daily attendance and follow-up.

  Procedures are currently in place to prevent this from occurring again, and the procedures are working well in most cases. We will be visiting the school that did not follow the Districts procedure for taking attendance. We will meet with the principal and attendance clerk at the school to determine where the procedures are breaking down. We have reviewed our current attendance procedures and modified were needed.

  Findings: 52

  Reference: 125108

District Response - Scheduling

- **The course schedule for students reflected both on-campus and homebound instruction but was only receiving homebound instruction.**

  This finding resulted from a clerical error in reporting the course.

  District staff has met with school staff regarding correct coding procedures.

  Findings: 27

  Reference: 29301

- **ESE Hospital Homebound student reported for more minutes than provided.**

  Procedures are currently in place to insure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  Findings: 14, 18

  Reference: 13101, 1804

District Response – Transportation

- **Student not marked on bus driver reports and should have been reported for funding.**

  Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

  Finding: 3

  Reference: 52

6

- **Transportation students did not have matching demographic records.**

  School staff has received additional training. They will review survey data carefully to ensure that demographics match.

  Finding: 5

  Reference: 56

- **Student was incorrectly reported for IDEA(PK) ridership category.**

  KG student was reported in Unweighted ridership category instead of Two Miles or More.

  Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

  Finding: 4

  Reference: 53, 55

- **Students were reported in the wrong ridership categories.**

  1. Student was reported in Unweighted ridership category instead of Two Miles or More ridership.
  2. Students were reported in ridership categories for KG-12 students instead of the IDEA(PK) Unweighted ridership.

  Transportation staff has received additional training on assigning ridership categories to minimize these errors in the future. The will review survey data carefully to ensure that reported ridership categories are appropriate to the grade level.

  Finding: 2

  Reference: 51

- **The number of buses in operation was overstated.**

  Transportation staff has received additional training to review numbers of buses in operation to ensure accurate data.

  Finding: 1

  Reference: 54

- **Students were reported incorrectly in Two Miles or More.**

  The District will conduct a more careful review of the 2 miles zones in the future.

  Finding: 2

  Reference: 51

District Response – Virtual Instruction

- **Students did not meet eligibility criteria for placement in virtual instruction.**

  The District recognizes that these students were not properly reviewed for eligibility during this time. We have since applied procedures, such as developing an internal report that can be retrieved from the Student Information System and reviewed to determine eligibility prior to a student enrolling in the district's fulltime or part time VIP.

  Finding: 49, 51

  Reference: 700601, 700603

- **Students did not successfully complete course but was award FTE.**
  This was caused by a system conversion. At the time, we were converting data from our old Student Information System to our new system. During the migration process, some of the courses that were marked as inactive became active and FTE was issued. The district has verified that this was an anomaly due the conversion and do not anticipate this occurring in the future.

  Finding: 48, 52

  Reference: 700102, 700604

- **Student was incorrectly reported in wrong program number.**

  The District recognizes that the IEPs and EPs must be active as of the reporting surveys. The District further recognizes that the IEP, the Matrix of Services, and the funding code must be in agreement, and that they must reflect the services actually provided to the student.

  Procedures are currently in place to insure that these requirements are met. The district ESE staff and the Manager of Data Analysis and Reporting will meet with the principal and ESE liaisons of all schools with findings in this area to discuss compliance with the procedures.

  We will work with the Virtual Instruction registrar to ensure proper procedures are followed for ESE students enrolled in virtual courses.

  Findings: 50

  Reference: 700602